



State of Utah

JON M. HUNTSMAN, JR.
Governor

GARY HERBERT
Lieutenant Governor

Department of
Environmental Quality

William J. Sinclair
Acting Executive Director

DIVISION OF AIR QUALITY
Cheryl Heying
Director

DAQ-008-09

M E M O R A N D U M

TO: Utah Air Quality Board

FROM: Fred Nelson, Counsel to the Board

DATE: February 17, 2009

SUBJECT: REQUEST FOR AGENCY ACTION: Jack McIntyre. Re: Tax Credit Certification for 1996 Chevrolet Tahoe

Attached you will find a copy of a Request for Agency Action filed with the Board for Jack McIntyre. Also attached is a proposed Notice of Further Proceedings that the Board will be asked to approve and issue to establish the process for hearing this matter.

BEFORE THE
UTAH AIR QUALITY BOARD

In the Matter of:

*

Notice of Further Proceedings

*

Jack M. McIntyre
Re: Tax Credit Certification
1996 Chevrolet Tahoe

*

By pleading dated January 27, 2009, Jack M. McIntyre filed a Request for Agency Action appealing to the Utah Air Quality Board that he be granted the certification of eligibility for a Utah State tax credit pursuant to Utah Code Ann., Section 59-10-1009 for his 1996 Chevrolet Tahoe. The Executive Secretary of the Utah Air Quality Board denied the certification by letter dated January 14, 2009.

Parties and Intervention

Pursuant to UAC R307-103-6, the Executive Secretary and Mr. McIntyre are considered to be parties to the proceeding. .

Board Action and Response to Pleadings

In accordance with the Utah Administrative Procedures Act, Utah Code Ann. § 63G-4-201, the Board hereby notifies the parties that further proceedings are required to determine the Board's response to the requests. This proceeding will be identified by the name as specified in the above caption. Under Utah Administrative Code § R307-103-4(1) these proceedings will be conducted formally. The Executive Secretary may file a written response to the Request for Agency Action within thirty days of the date of this Notice.

Hearing Schedule

No hearing has yet been scheduled by the Board. Parties are encouraged pursuant to

UAC R307-103-7 to propose to the Board at its April meeting a schedule for establishing the administrative record, discovery and other pre-hearing proceedings, and propose a date for the hearing.

Presiding Officer

The Board hereby appoints Ernest Wessman, Chair, as the Presiding Officer for this matter with the authorities and duties as stated under UAC R307-103-7.

Service of Pleadings

All filings with the Board shall be served upon all parties to the proceeding. Eleven copies of any filing shall be provided to the Board.

DATED this _____ day of March, 2009.

Utah Air Quality Board

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of March, 2009, I caused a copy of the forgoing Notification of Further Proceedings to be mailed by United States Mail, postage prepaid, to the following:

Cheryl Heying, Executive Secretary
Utah Division of Air Quality
150 North 1950 West
Salt Lake City, Utah 84114

Chris Stephens
Assistant Attorney General
Utah Division of Air Quality
150 North 1950 West
Salt Lake City, Utah 84114

Paul McConkie
Assistant Attorney General
160 E 300 S
Salt Lake City, Utah 84114

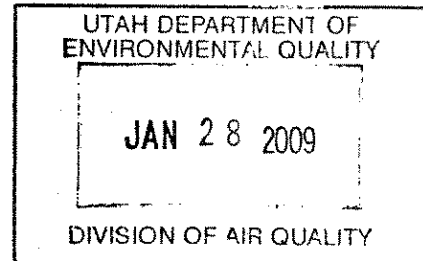
Richard R. Golden
Kristin Jacobs
McIntyre and Golden, P.C.
3838 South West Temple, Suite 3
Salt Lake City, Utah 84115

Fred G Nelson
Counsel, Utah Air Quality Board
160 East 300 South 5th Floor
Salt Lake City, Utah 84114-0873

COPY

JAN 29 2009

Richard R. Golden - 5957
Kristin Jacobs - 11679
McIntyre & Golden, P.C.
3838 South West Temple, Suite 3
Salt Lake City, Utah 84115
Telephone: (801) 266-3399
Telefax: (801) 263-1834



Attorney for Petitioner
Jack McIntyre

BEFORE THE
UTAH DIVISION OF ENVIRONMENTAL QUALITY
AIR QUALITY BOARD

JACK M. MCINTYRE,

Requester/Petitioner,

vs.

UTAH DIVISION OF AIR
QUALITY,

Respondent.

REQUEST FOR AGENCY ACTION:

Re: Tax credit for conversion of 1996
Chevrolet Tahoe, VIN Number
1GNEK13R9TJ426727.

Case No.:

Comes Now Requester / Petitioner, Jack M. McIntyre ("McIntyre"), and pursuant to the Utah Air Conservation Act, Title 19, Chapter 2, and the Utah Administrative Procedures Act, Title 63G, Chapter 4, hereby requests an Agency Order ordering and granting the certification of eligibility for a Utah state tax credit pursuant to Utah Code Ann. §59 -10-1009 (Lexis Nexis 2008)¹ for the above-referenced "Vehicle." Specifically, McIntyre seeks a ruling that the Vehicle

¹Unless specified otherwise, all statutory citations are to the online statute as published by LexisNexis.

is eligible for the tax credit under §59 -10-1009, and that Utah law does not require the use of a conversion kit that is certified by the U.S. Environmental Protection Agency ("EPA") for eligibility. This Request is based on the grounds and for the reasons that: (1) neither Utah statute nor the Utah Administrative Code require such EPA certification; (2) prior to about March 2008, numerous conversions were properly approved for the tax credit irrespective of EPA certification; (3) the Vehicle demonstrates significant improvements in emissions as measured by state-approved testing procedures; (4) although recent publicity has focused on generic safety concerns, EPA certification of a kit has little if anything to do with how safe an aftermarket CNG conversion kit is, and nothing to do with how safe or clean it is after it is installed ; (4) general safety concerns are neither this agency's area of responsibility or expertise; and (5) to the extent the Division has altered its interpretation of Utah Code Ann. §59 -10-1009 and Utah Admin. Code R307-121-4, improper administrative rulemaking has occurred - all as alleged in more detail as follows:

General Allegations

1. Requestor / Petitioner, McIntyre is a resident of Salt Lake County, state of Utah; He owns the Vehicle, a 1996 Chevrolet Tahoe, VIN Number 1GNEK13R9TJ426727, which is registered in Salt Lake County.

2. On information and belief, it is widely perceived that Salt Lake County's air at times is now the worst in the United States. See Exhibit A.

3. The Department of Environmental Quality and, by derivation, the Air Quality Board (and the Division of Air Quality) is largely charged with "safeguard[ing the] public health

and quality of life by protecting and improving environmental quality.” Utah Code Ann. §19-1-102(3) (2008).

4. Among other things, the Air Quality Board *may make rules* under Utah’s Administrative Rulemaking Act:

(a) regarding the control, abatement, and prevention of air pollution . . . that may be emitted by any air contaminant source

* * * *

(g) establishing requirements for county emissions inspection and maintenance programs after obtaining agreement from the counties that would be affected by the requirements.

Utah Code Ann. § 19-2-104 (1) (2008) (portions omitted).

5. Utah state law requires the Air Quality Board to:

perform an evaluation of the inspection and maintenance program developed under Section 41-6a-1643 including issues relating to:

(1) the implementation of a standardized inspection and maintenance program;

* * *

(6) emissions standards.

Utah Code Ann. § 19-2-105 (2008)

The Vehicle and the Conversion to CNG

6. Initially the Vehicle operated on gasoline only, but on or about August 23, 2008, McIntyre converted it to run on compressed natural gas (CNG) or gasoline. He used a conversion kit that was not certified by the EPA; No device or element of design was removed or rendered inoperative in the conversion.

7. Just prior to and after the conversion, the Vehicle was tested using procedures, equipment and methodology regularly instituted pursuant to Utah Code Ann. §§41-6a-1643 and

19-2-105, and the Vehicle was found to be in compliance with all applicable rules and passed all emissions standards for Salt Lake County. See Exhibits B and C.

8. Following conversion, when using CNG, the Vehicle has demonstrated a substantial and significant reduction in all regulated emissions as a result, and passes the emissions requirements for both fuels for Salt Lake County. See Exhibits B and C.

9. Indeed, the conversion resulted in some regulated pollutants being reduced by over 50% and some were reduced completely to 0 when the Vehicle operated on CNG:

Comparative Results Gasoline v CNG at 15 mph

<u>Type of Emission or Pollutant</u>	<u>Measured Amount Using Gasoline Fuel</u>	<u>Measured Amount Using CNG Fuel</u>	<u>Percentage Decrease in Pollutants</u>
CO ₂	14.5%	11.4%	21 %
HC	15 ppm	12 ppm	20%
CO	.22 ppm	-0-	100%
NO	87 ppm	9 ppm	89%

Comparative Results (Gasoline v. NGV) at 25 mph

<u>Type of Emission or Pollutant</u>	<u>Measured Amount Using Gasoline Fuel</u>	<u>Measured Amount Using CNG Fuel</u>	<u>Percentage Decrease in Pollutants</u>
CO ₂	14.5%	11.5%	20 %
HC	28 ppm	18 ppm	35%
CO	.19 ppm	-0-	100%
NO	33 ppm	7 ppm	78%

Compare Exhibits B and C.

10. CNG is a fuel that is domestically produced, readily available, comparatively inexpensive and, moreover, little if any comes from foreign sources.

The Relevant Law, McIntyre's Application, and the Denial

11. Persons who convert vehicles to use "clean fuels," including CNG, are entitled to a Utah state income tax credit for a portion of the costs of that conversion. At issue here is whether one must use an EPA certified conversion kit to qualify for the tax credit.

12. Utah statute provides that "Certified by the board" means that:

(i) a motor vehicle on which conversion equipment has been installed meets the following criteria:

(A) before the installation of conversion equipment, the vehicle does not exceed the emission cut points for a transient test driving cycle, as specified in 40 C.F.R. Part 51, Appendix E to Subpart S, or an equivalent test for the make, model, and year of the vehicle;

(B) the motor vehicle's emissions of regulated pollutants, when operating on fuels listed in Subsection (2)(a)(ii)(A) or (2)(a)(ii)(B), is less than the emissions were before the installation of conversion equipment; *and*

(C) a reduction in emissions under Subsection (1)(b)(i)(B) is demonstrated by:

(I) certification of the conversion equipment by the federal Environmental Protection Agency or by a state whose certification standards are recognized by the board;

(II) testing the motor vehicle, before and after installation of the conversion equipment, in accordance with 40 C.F.R. Part 86, Control Emissions from New and In-use Highway Vehicles and Engines, using all fuels the motor vehicle is capable of using; *or*

(III) ~~any other test or standard recognized by board rule.~~

Utah Code Ann. §59-10-1009(1)(c) (Lexis Nexis 2008) (emphases added).²

²The statute is clear: the installation of an EPA certified kit is merely one of three options provided for by the Legislature.

13. Natural gas is a section 1009 fuel that is eligible for the tax credit.
14. The Vehicle was certified by the Environmental Protection Agency at the time it was manufactured and meets the criterion set forth in Section 59-10-1009(1)(b)(i)(A).
15. Utah law permits the Air Quality Board to "establish certification procedures and requirements for certification of the conversion of a motor vehicle to a clean-fuel vehicle, certifying the vehicle is eligible for the tax credit granted in Section . . . 59-10-1009." Utah Code Ann. § 19-2-104 (3) (u) (2008).
16. The Air Quality Board has promulgated such a rule regarding conversions and the tax credit. It provides as follows:

To demonstrate that a conversion of a motor vehicle to be fueled by clean fuel is eligible [for the tax credit], proof of purchase shall be made by submitting the following documentation to the executive secretary:

- (1) the VIN;
- (2) the fuel type before conversion;
- (3) the fuel type after conversion;
- (4)(a) *if the vehicle is registered within a county with an inspection and maintenance (I/M) program, a copy of the vehicle inspection report from an approved station showing that the converted clean fuel vehicle meets all county emissions requirements for all installed fuel systems, or*
 - (b) in all other areas of the State a signed statement by an ASE certified technician that includes the VIN and states that the conversion is functional;
- (5) each of the following:
 - (a) the conversion equipment manufacturer,
 - (b) the conversion equipment model number,
 - (c) the date of the conversion, and
 - (d) the name, address, and phone number of the person that converted the vehicle;
- (6) proof of certification required in 59-10-1009(1)(b) or 59-7-605(1)(b);
- (7) an original or copy of the purchase order, customer invoice, or receipt; and
- (8) a copy of the current Utah vehicle registration.

Utah Administrative Code R307-121-4. Procedures for Vehicles Converted to Clean Fuels (emphasis added). On information and belief there is no other rule.

17. The Vehicle meets the criterion set forth in Section 59-10-1009(1)(b)(i)(B), because a reduction in the Vehicle's emissions has been demonstrated by a "test or standard recognized by board rule" - specifically R307-121-4, which requires (and only requires) "*a copy of the vehicle inspection report from an approved station showing that the converted clean fuel vehicle meets all county emissions requirements for all installed fuel systems*" as the applicable test.

18. Although Rule R307-121-4 dictates that the documents to be submitted to the executive secretary, McIntyre was directed by Division of Air Quality staff to submit the documentation specified in Rule R307-121-4 to Matt Carlile, a Division employee.

19. McIntyre did as directed, submitting the TC-40V (Clean Fuel Tax Credit Form) and the other necessary documents (the "Application") to Matt Carlile. A copy of the Application is appended as Exhibit D.

~~20. The Application was received by the Division on September 2, 2008, and in its~~
letter dated January 14, 2008, the Division denied the Application (the "Denial"). A copy of the Denial is appended as Exhibit E.³

21. Although the Denial is somewhat convoluted, ostensibly, the basis for the Denial

³McIntyre understands that the significant delay occurred because the Division wanted to consult with the EPA. McIntyre's further understanding is that the EPA declined, and has always declined to take a position state law tax issues. See Exhibit F.

is that the state-mandated I/M and OBD II tests, required under Utah statute and specified in Rule 307-121-4(4), are insufficient and "do not satisfy the requirement to show a reduction in emissions under . . . § 59-10-1009(1)(b)(C)." Denial p. 2.⁴

-22. The other basis is that "under the state statute the minimum standard is EPA certification." Denial p. 3.

Error in the Denial of McIntyre's Application

23. The Denial is incorrect legally and factually because, it necessarily and incorrectly assumes that state-required tests do not accurately measure vehicle emissions, even though statute requires the Board to evaluate the very programs under which those tests are administered.

24. The Denial is incorrect legally and factually because it is founded on the premise that some other test should also be required in counties with an I/M program, even though Rule 307-121-4(4), by its very language, clearly does not impose such a requirement.

25. The Denial is incorrect legally and factually because it incorrectly and illogically assumes that the I/M / OBDII test is not a "test recognized by board rule," even though this is the very test that is referenced in the relevant rule and further because:

A. Utah law requires this Board to evaluate county vehicle emissions I/M

⁴The Division also took the rather bizarre position that the Vehicle could have been "tampered" with. Certain EPA regulations prohibit removing an emissions device or element of design and the Division's position was that tampering occurred if such a device was *ever* removed - even if it was put back on. See Denial p. 4. Under that interpretation of course, one could not replace an air filter, spark plug or anything else. Moreover, the federal Clean Air Act specifically permits such actions to convert a vehicle to use clean fuels. 42 U.S.C. §7522(a)(5).

programs (Utah Code Ann. § 19-2-105); and

- B. Utah law requires Salt Lake County to consult "with the Air Quality Board . . . [to] make regulations or ordinances regarding: (i) emissions standards; (ii) test procedures; (iii) inspections stations; (iv) repair requirements and dollar limits for correction of deficiencies; and (v) certificates of emissions inspections." Utah Code Ann. § 41-6a-1642 (2)(a).
- C. The only practical way to measure a reduction in emissions is to measure the vehicle's emissions prior to and after the conversion and compare them, which is exactly what McIntyre did.

26. The Denial is incorrect legally because nowhere does the state statute set EPA certification as "the minimum standard" and nowhere does R307-1-124 so state.

27. On information and belief, prior to McIntyre's Application, the Division had granted several and perhaps many certificates of eligibility for CNG conversions for conversion kits that were also not EPA certified (the "Earlier Certifications").

28. On information and belief, those Earlier Certifications were granted based on applications substantially similar to McIntyre's Application - certainly insofar as emissions testing was concerned.

29. On information and belief, neither the relevant statutes nor the relevant rules have changed significantly since the granting of those Earlier Certifications.

30. Despite the fact that the rules and statutes have not changed, on information and belief, the Division has changed its interpretation of Utah Administrative Code R307-121-4,

which implements a defacto amendment of that rule. If allowed to stand, such an action constitutes unlawful rulemaking contrary to Utah's Administrative Rulemaking Act, Utah Code Ann. §§ 63G-3-101 *et seq.* (2008).

31. Moreover, if the new interpretation is applied to McIntyre's Application and he is thereby treated differently than those Earlier Conversions, and thereby be denied his rights of due process and uniform operation of laws as guaranteed by Utah Const. Article I, §§ 7 and 24.

WHEREFORE, McIntyre, respectfully prays this Board:

1. Issue an order directing the approval of the TC40V for the above referenced Vehicle.
2. Order such other further hearings, briefing and proceedings as it deems necessary on the matter; and
3. Grant such other and further relief as it deems proper.

DATED this 27 day of

January, 2008

MCINTYRE & GOLDEN, L.C.


Richard R. Golden
Attorney for Petitioner

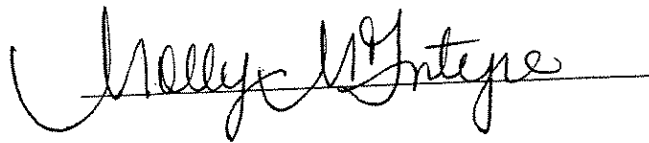
CERTIFICATE OF SERVICE

I hereby certify that on the 27th day of January 2008, I caused to be mailed, postage pre-paid, a true and correct copy of the foregoing

REQUEST FOR AGENCY ACTION:

**Tax credit for conversion of 1996 Chevrolet Tahoe,
VIN Number 1GNEK13R9TJ426727.**

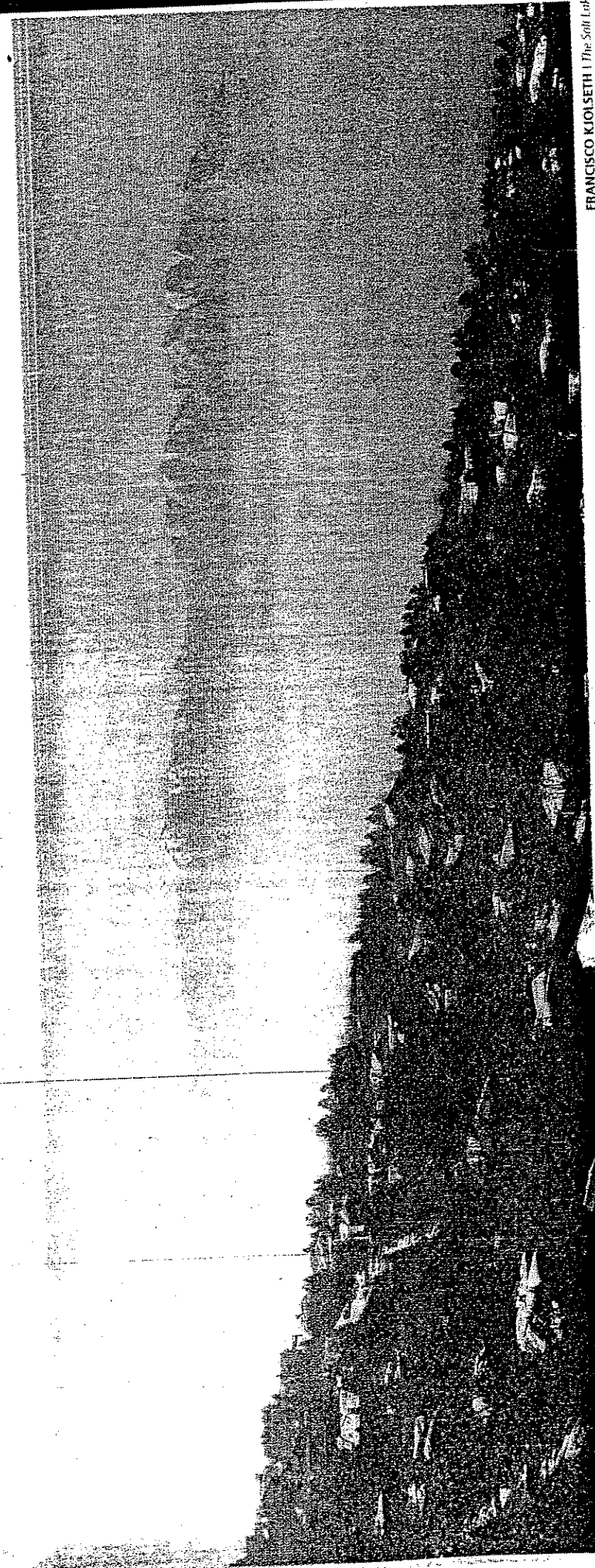
to the following:



Division of Air Quality
Air Quality Board
c/o and
ATTN: Matt Carlile
150 North 1950 West
Salt Lake City, Utah 84116

Christian Stephens
Asst Attorney General
Division of Air Quality
150 North 1950 West
Salt Lake City, Utah 84116

EXHIBIT A



FRANCISCO KJOLSETH | The Salt Lake Tribune

A swirl of pollution and trapped cold air obscures the Salt Lake City skyline all the way to the Oquirrh Mountains on Tuesday.

Utah's air is worst in U.S.

Pollution » Officials issue health warning, but relief from the dirty air may come this weekend.

By JUDY FAHYS
The Salt Lake Tribune

Burning eyes, stinging nostrils and strained breathing have been telling us for days: The air in much of northern

The air has become so polluted that officials have issued a general health warning for people in Salt Lake, Utah and Davis counties. Not only are "sensitive" people at risk of health problems, but so are healthy people, said Bryce Bird, of the state Division of Air Quality.

"Everyone should be

concerned," Bird said.

On the EPA's national pollution map, which offers a snapshot of key pollutants in affected areas at any given time, no other U.S. communities had the red "unhealthy" dots that characterized parts of northern Utah.

At least through today, air-

Please see AIR, A9

Inversions, particulate pollution and your health

Inversions » Occur in winter when normal conditions (cool air above, warm air below) are inverted. Inversions trap a dense layer of cold air under a layer of warm air.

Pollution » The primary winter pollutant is particulate matter (PM), generated by soot, dust and vehicle emissions. Very fine particles are the main concern.

Your health » Particulates cause adverse effects. Limit use of your vehicles using public transit. Go to <http://www.cleanair.utah.gov> for more information.

Air

» Continued from A1

quality experts and weather forecasters expect the foggy blanket of pollution to smother northern Utah valleys. A weak storm that is expected to head into the state Thursday might alleviate the pollution a bit, according to the National Weather Service.

"It doesn't look like things are going to clear out until the weekend," said forecaster Pete Wilensky.

While it's not uncommon for northern Utah to have high pollution spikes during winter inversions, levels of fine particulates — microscopic particles of soot generated mostly by cars, trucks and industry — have been worrisome in recent days.

The EPA has set a health-based standard of 35 micrograms of PM 2.5 per cubic meter of air averaged over a 24-hour period. PM 2.5 is short for particulate matter that is 2.5 micrograms or smaller, or about 1/25 the width of a human hair. In other words, when PM 2.5 is higher than 35 micrograms over time, the air is considered somewhat unhealthy.

Preliminary measurements of Utah's PM 2.5 this week suggest that threshold was exceeded for the past five days in Utah County and the past four days in Salt Lake and Davis counties. Both state and federal estimates

A warning

Not only are people in sensitive groups urged to take caution — the very young, the very old and people with heart and lung problems — but even healthy people are advised to limit their exertion outdoors.

Wood burning is prohibited in Utah, Salt Lake, Davis, Weber and Cache counties during these "red" air-quality periods. Bryce Bird, of the state Division of Air Quality, noted that environmental compliance officers are out in force and fielding complaints about those who appear to be violating the restriction. For more information, go to www.airquality.utah.gov and airnow.gov

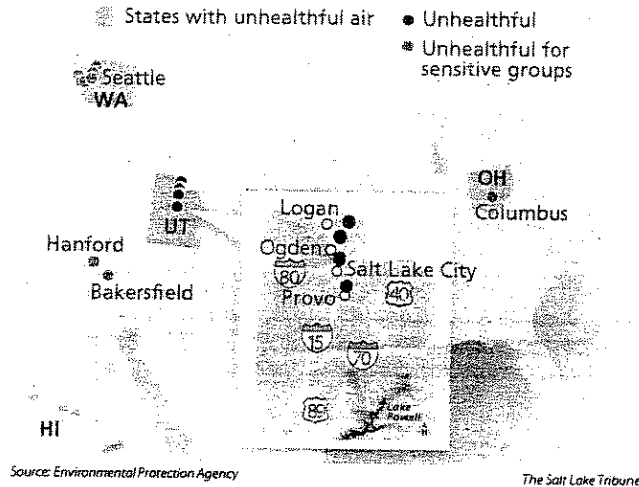
predict the same will be true today.

The AIRNow Web page said Logan had an "air quality index" rating of 131 at 4 p.m. Ogden's was 109, Provo's 147, and Salt Lake City's 145.

Especially high spikes in two of these counties this week have alarmed some Utahns. At the real-time air monitor in downtown Provo on Tuesday, PM 2.5 reached 133.5 micrograms per cubic meter of air at 8 a.m. In Salt Lake City, the monitor registered 98.9 at 2 p.m. Monday.

Winter pollution » A national perspective

The AIRNow Web page offers a snapshot of pollution nationwide. The forecast for today shows that air in northern Utah counties continues to be "unhealthy," earning the only red marks in the nation.



It doesn't look like things are going to clear out until the weekend."

PETE WILENSKY

National Weather Service forecaster

With pollution as bad as it is, many critics of a planned power plant in West Bountiful are criticizing state officials for allowing yet another facility that adds to the problem. The Davis County city's mayor has said that even if the plant gets a permit from the state, local officials are unlikely to allow the rezoning and the building permit the facility would need.

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EXHIBIT B

Gas

**Salt Lake County
Vehicle Inspection Report (VIR)**

PASS I/M & SAFETY

This document must remain in the vehicle. It may not be used to register the vehicle.

Visual Inspection: PASS Functional Check: PASS I/M Test: PASS OBD: **BYPASS** Safety Inspection: N/A

Test Date/Time: 08/21/2008 @ 19:39 License: 447USD I/M Fee: No charge Certificate:

Congratulations! Your vehicle passed the I/M Test!

By keeping your vehicle well maintained you are helping to keep over 90 tons of harmful vehicle emissions out of the atmosphere each day. These emissions contribute to high levels of carbon monoxide, ozone and particulate matter. Individuals exposed to high levels of these pollutants experience health problems.

Thanks!

Model Year: 1996	Make: CHEVROLET	Model: K1500 TAHOE	
Type: Truck	State: UT	VIN: 1GNEK13R9TJ426727	
Engine Size: 5.7 L	Cylinders: 8	Transmission: Automatic	
GVWR: 5999	Test Weight: 5250	VLT Record #: 14925	
Odometer: 188952	Certification: California	Inspection Reason: Training mode	
Fuel Type: Gasoline	Exhaust: Single	Test Authorization #: 0	

Emission Control Systems Visual Inspection/Functional Check Results

(Visual/Functional tests are used to assist in the identification of crankcase and cold start emissions which are not measured during the I/M test)

<u>ECS</u>	<u>Result</u>	<u>ECS</u>	<u>Result</u>	<u>ECS</u>	<u>Result</u>
Air Injection	N/A	Catalyst	PASS	Fuel Inlet Restrictor	PASS
EGR	PASS	Fuel Evaporative Controls	PASS	PCV	PASS
Malfunction Indicator Light	PASS	Fuel Cap Integrity Test	PASS		

ASM Emission Test Results

		%CO ₂		%O ₂		HC (PPM)			CO (%)			NO (PPM)			Results
Test	RPM	MEAS	MEAS	MAX	AVE	MEAS	MAX	AVE	MEAS	MAX	AVE	MEAS	MAX	AVE	
15 mph	1439	14.5	0.0	91	----	9	0.56	----	0.02	1093	----	87			PASS
25 mph	1371	14.4	0.0	81	----	14	0.49	----	0.02	1043	----	33			PASS

MAX-Maximum Allowable Emissions

AVE-Average Emissions For Passing Vehicles

MEAS-Amount Measured

The OBD inspection has been bypassed.

Your vehicle passed the I/M test. Each year thousands of tons of air pollution are not emitted into the atmosphere because of the I/M programs. High levels of automotive air pollution affect the health and welfare of many Wasatch Front residents. Since I/M Programs began, the number of days that pollution levels exceed standards has dropped substantially.

We request your further help in reducing air pollution, particularly during times of severe temperature inversions when pollutants are trapped in our valleys. At these times:

1. Minimize travel, use ride sharing and public transit when possible.
2. Minimize the use of wood stoves and fire places.

For current air pollution information call 975-4009 in Salt Lake County. Your efforts to control air pollution help and are appreciated.

Thank you. If you have questions regarding the I/M program call (801) 313-6720.

If you have questions regarding your specific I/M or Safety Inspection, please contact your Inspection Station listed below:

I/M Inspection Station Information

SOUTH STATE AUTO
8244 SOUTH STATE STREET 84047
Phone: 801 561-5577
Station Number: 00000896

Technician Name/Number: /
Repair Tech Name/Number:
Software Version: 0702
Analyzer Number: AA987155

I certify that to the best of my knowledge, the information in the report is true and correct.

VOID

Date

Technician's Signature

I certify that to the best of my knowledge, the information in the report is true and correct.

VOID

Date

Owner's/Operator's Signature

EXHIBIT C

Salt Lake County
Vehicle Inspection Report (VIR)

PASS I/M & SAFETY

This document must remain in the vehicle. It may not be used to register the vehicle.

Visual Inspection: PASS Functional Check: PASS I/M Test: PASS OBD: **BYPASS** Safety Inspection: N/A

Test Date/Time: 08/21/2008 @ 19:04 License: 447USD I/M Fee: No charge Certificate:

Congratulations! Your vehicle passed the I/M Test!

By keeping your vehicle well maintained you are helping to keep over 90 tons of harmful vehicle emissions out of the atmosphere each day. These emissions contribute to high levels of carbon monoxide, ozone and particulate matter. Individuals exposed to high levels of these pollutants experience health problems.

Thanks!

Model Year: 1996	Make: CHEVROLET	Model: K1500 TAHOE	VIN: 1GNEK13R9TJ426727
Type: Truck	State: UT	Transmission: Automatic	
Engine Size: 5.7 L	Cylinders: 8	VLT Record #: 14925	
GVWR: 5998	Test Weight: 5250	Inspection Reason: Training mode	
Odometer: 168845	Certification: California	Test Authorization #: 0	
Fuel Type: Gasoline	Exhaust: Single		

Emission Control Systems Visual Inspection/Functional Check Results

(Visual/Functional tests are used to assist in the identification of crankcase and cold start emissions which are not measured during the I/M test)

ECS	Result	ECS	Result	ECS	Result
Air Injection	N/A	Catalyst	PASS	Fuel Inlet Restrictor	PASS
EGR	PASS	Fuel Evaporative Controls	PASS	PCV	PASS
Malfunction Indicator Light	PASS	Fuel Cap Integrity Test	PASS		

ASM Emission Test Results

Test	RPM	%CO ₂		HC (PPM)			CO (%)			NO (PPM)			Results
		MEAS	MAX	MEAS	MAX	MEAS	MAX	AVE	MEAS	MAX	AVE	MEAS	
15 mph	1436	11.4	0.0	91	---	12	0.56	---	0.00	1053	---	9	PASS
25 mph	1388	11.5	0.0	81	---	18	0.49	---	0.00	1042	---	7	PASS

MEAS-Amount Measured

MAX-Maximum Allowable Emissions
The OBD inspection has been bypassed.

Your vehicle passed the I/M test. Each year, thousands of tons of air pollution are not emitted into the atmosphere because of the I/M programs. High levels of automotive air pollution affect the health and welfare of many Wasatch Front residents. Since I/M Programs began, the number of days that pollution levels exceed standards has dropped substantially.

We request your further help in reducing air pollution, particularly during times of severe temperature inversions when pollutants are trapped in our valleys. At these times:

1. Minimize travel, use ride sharing and public transit when possible.
2. Minimize the use of wood stoves and fire places.

For current air pollution information call 975-4009 in Salt Lake County. Your efforts to control air pollution help and are appreciated.

Thank you. If you have questions regarding the I/M program call (801) 313-8720.
If you have questions regarding your specific I/M or Safety Inspection, please contact your Inspection Station listed below:

I/M Inspection Station Information

SOUTH STATE AUTO
6244 SOUTH STATE STREET 84047
Phone: 801 561-5577
Station Number: 00000896

Technician Name/Number: /
Repair Tech Name/Number: 0702
Software Version: AA987159
Analyzer Number:

I certify that to the best of my knowledge, the information in the report is true and correct.

VOID

Technician's Signature

I certify that to the best of my knowledge, the information in the report is true and correct.

VOID

Owner's/Operator's Signature

Date

EXHIBIT D

McINTYRE & GOLDEN, P.C.

Attorneys at Law
3858 South West Temple, Suite Three
Salt Lake City, Utah 84115

Telephone: (801) 266-3399
Facsimile: (801) 263-1854
J. Kent Holland of counsel

James A. McIntyre
Richard R. Golden
Jack M. McIntyre
J. David Milliner
Kristen Jacobs
Lori Cave

August 28, 2008

Division of Air Quality
ATTN: Matt Carlile
150 North 1950 West
Salt Lake City, Utah 84116

Re: Tax credit for conversion of 1996 Chevrolet Tahoe, VIN Number
1GNEK13R9TJ426727.

Dear Mr. Carlile:

Please find enclosed form TC40V for your signature. I am entitled to the tax credit for the reasons addressed in this letter pursuant to Utah Administrative Rules R307-110-31 and R307-110-33. I hereby request that the Division of Air Quality authorize the completion of TC40V Part B on the above referenced vehicle because it has been certified under the provisions of Utah Code Ann §59-10-1009 (1)(b)(i)(C)(III) following the installation of an appropriate conversion kit.

INTRODUCTION

The purpose for this project and request is to establish that under existing law it is legal to convert a vehicle to natural gas using a conversion kit that has not been EPA certified, and receive a tax credit from the State of Utah for doing so.

FACTS

1. The above referenced vehicle initially operated on gasoline only. See Exhibit A attached

hereto.

2. Prior to the installation of the natural gas conversion kit this vehicle underwent six emissions tests. Three of those tests were OBD II tests and three were ASM tests. See Exhibit A.
3. The vehicle was in compliance with all applicable rules and passed all six tests. See Exhibit A.
4. Following conversion, the vehicle now operates on dual fuel (compressed natural gas or gasoline). See Exhibit B attached hereto.
5. The vehicle passes the applicable emissions test and has demonstrated a reduction in emissions since conversion. See Exhibit B.
6. The vehicle passes the most stringent emissions test available for the make and model year. See Exhibit B.
7. No device or element of design was removed or rendered inoperative. See Exhibits A and B.
8. The vehicle is currently registered in Salt Lake County. See Exhibit C

DISCUSSION

I

The Utah Division of Air Quality has already established by Board rule that if a converted vehicle meets the minimum emission standards for the county in which it is registered (assuming the county of registration has an emissions program) the vehicle is eligible for the tax credit.

Utah law requires that a vehicle that is converted to natural gas demonstrate a reduction in emissions to establish that it is eligible for a tax credit. Also, Utah law permits the Air Quality Board to make rules to certify a motor vehicle on which conversion equipment has been installed, so long as a reduction in emissions is demonstrated. One of the ways to make this demonstration is by any test or standard recognized by the Air Quality Board in rule. A copy of Utah Code Ann. §59-10-1009 is attached as Exhibit D.

The Air Quality Board did precisely what it is allowed under Utah law and made rules to certify vehicles that are converted to burn clean fuels under Utah Administrative Code §R307-121-4. This Code provides procedures for allowing tax credits for these converted vehicles. One of the procedures, applicable to vehicles registered in counties with emissions programs, requires that a vehicle must be tested and meet all the emissions requirements for all of the fuel systems that are installed. A copy of Utah Administrative Code §R307-121-4 is attached as Exhibit E.

It is clear the above referenced vehicle passed the emissions requirements prior to the installation of the conversion equipment. The testing done after conversion, as well as the County Health Department's verification, shows that this vehicle passes the emissions requirements for both fuels for the County in which it is registered. Furthermore, Exhibit B establishes dramatic reductions in regulated pollution. As a result, the vehicle meets all of the requirements for the tax credit and is therefore entitled to it.

The statute is clear: the installation of an EPA certified kit is not a requirement but merely one of three options the Legislature provided for clean fuel conversions. Accordingly, the Division must grant the request for tax credit because the vehicle passed a test or standard recognized by the Air Quality Board in rule.

III

Additionally, the board has established that if a converted vehicle can pass the most stringent emissions test for the vehicle year and model type then it is eligible for the State tax credit.

The above referenced vehicle meets the most stringent emissions standards for the vehicle year and model type, which is a sufficient demonstration for certification by the Board. The Clean Air Act requires each State to submit an implementation plan and obtain EPA approval. The current Utah State Implementation Plan (Plan) has been approved by the EPA and was adopted by the Air Quality Board on October 6, 2004. Section X part C of the Plan is relevant for Salt Lake County. See Exhibit F. On or about May 2, 2007, the Air Quality Board incorporated by reference into its

rules all of the provisions of section X part C of Utah Administrative Code §R307-110-33. Thus, a vehicle converted in compliance with the Plan is certified by the Board and entitled to a tax credit under Utah Code Ann. §59-10-1009 (1)(c)(III).

The Plan applicable to Salt Lake County has a provision that allows fuel switching. That section provides that "vehicles that are switched to a type for which there is no certified configuration are tested according to the most stringent emission standards for that vehicle year and model type." See Plan section X part C-6. There are solid public policy reasons for the Board to have chosen to include such a provision. This provision is designed to allow fuel switching to the extent that it can be done if it complies with the most rigid emission standards.

Here the post conversion vehicle has passed all six of the most stringent emission tests for the year and model type. Although under the Plan's provision the vehicle must only meet the most stringent emission standards as opposed to actual reduction in emissions, it is important to note that not only did it pass all the tests, but it demonstrates dramatic reductions in actual regulated pollutants. This vehicle is compliant with the applicable provisions of the Plan. It demonstrates a reduction in emissions. Consequently, the vehicle should be granted the tax credit because it has passed the required test recognized by Board rule and should therefore be certified by the Board.

III

~~The conversion kit used to convert a vehicle to run on natural gas is not required to be EPA certified under State or Federal law. The conversion of a vehicle to natural gas is not tampering under the provisions of the Clean Air Act.~~

The conversion of a gasoline vehicle to run on either gasoline or compressed natural gas (CNG), (dual fuel vehicle¹ conversion), with a kit that is not EPA certified does not violate Section

¹ "Dual fuel vehicle means any motor vehicle engineered and designed to be operated on two different fuels, but not on a mixture of the fuels", 40 CFR. § 1803-01 Definitions.

203 (42 U.S.C.S. § 7522) and/or Section 202 (42 U.S.C.S. § 7521)² of the Clean Air Act. The Act provides a primary goal which is "to encourage or otherwise promote reasonable Federal, State, and local governmental actions, consistent with the provisions of this chapter, for pollution prevention" 42 U.S.C.S. § 7401.

The tampering provision of the Clean Air Act provides "[f]or any person to remove or render inoperative any device or *element of design* installed on or in a motor vehicle engine in compliance with regulations under this title prior to its sale and delivery to the *ultimate purchaser*, or for any person knowingly to remove or render inoperative any such device or element of design after such sale and delivery to the *ultimate purchaser*; . . ."³

"Element of design means any control system (i.e. computer software, electronic control system, emission control system computer logic), and/or control system calibrations, and/or the results of systems interaction, and/or hardware items on a motor vehicle or vehicle engine."⁴

Analyzing the statute, a person must either "*remove or render inoperative a device or element of design*" on the converted vehicle or engine (emphasis added). This indicates that if the original vehicle/engine parts, including element(s) of design as herein defined, are still operational after a conversion, the conversion does not constitute tampering. A dual fuel vehicle by definition (see footnote 2) must operate on two (2) independent fuels. If, in fact, the vehicle operates normally on the original engine parts using the original fuel, it follows that none of those parts have been removed or rendered inoperative. Under the rule, fuel switching cannot constitute tampering by

² Section 202 (42 U.S.C.S. § 7521) of the Act sets forth the specific emission standards for certain pollutants and is an integral part of this analysis as emission compliance is a basic premise of this analysis. It is a foregone conclusion of this analysis that after conversion, the subject vehicle will meet the emission standards required for operation of said vehicle on the original fuel, as well as the alternate fuel, as shown by the emissions testing required for vehicle licensing purposes.

³ 42 U.S.C.S. § 7522 (a)(3)(A).

⁴ 40 CFR § 86.1803-01 Definitions.

removing an element of design because fuel is not included in the definition of element of design⁵. That this is true is demonstrated by its consistencies with Section 203 (a)(5) of the Act, which states, "No action with respect to any device or element of design referred to in paragraph (3)⁶ shall be treated as a prohibited act under that paragraph if the action is for the purpose of a conversion of a motor vehicle for use of a clean alternative fuel (as defined in this title)⁷ and if such vehicle complies with the applicable standard under section 202 [42 U.S.C.S. § 7521] when operating on such fuel, and if in the case of a clean alternative fuel vehicle (as defined by rule by the Administrator), the device or element is replaced upon completion of the conversion procedure and such results in proper functioning of the device or element when the motor vehicle operates on conventional fuel."⁸ This section makes an exception for converted vehicles provided all original engine parts are reincorporated in original working order. Simply put, the installation of a compressed natural gas conversion kit is not tampering

CONCLUSION

The Division of Air Quality is required to issue the tax credit requested because under the administrative rules the conversion is already certified by the Board. Furthermore, sound public policy encourages the installation of less expensive, clean fuel conversion kits in order to reduce pollution and dependence on foreign oil. Permitting the installation of a less expensive and more widely available clean fuel conversion kits will likely result in more conversions and in turn a greater reduction in emissions, which is the primary goal of the Clean Air Act. The economic,

⁵ Due to the fact that fuel is not included in the definition of element of design it may mean that even though a vehicle has been converted to operate on a clean fuel it needs no further inquiry because it was certified by the EPA from the factory.

⁶ This reference is to Section 203 (a)(3), [42 U.S.C.S. § 7522 (a)(3)].

⁷ CNG is a clean alternative fuel pursuant to 42 U.S.C.S. § 7581 (2).

⁸ 42 U.S.C.S. § 7522 (a)(5).

environmental, and health benefits to the state and its residents should not be ignored.

Respectfully submitted,



JACK M. MCINTYRE

REV: 11/18/04
JAClient\Jack: CNGDEQrequest.wpd

1

Exhibit A

Vehicle Inspection Reports

(Gasoline)

ASMTEST

Salt Lake County Vehicle Inspection Report (VIR)

PASS I/M & SAFETY

This document must remain in the vehicle. It may not be used to register the vehicle.

Visual Inspection: **PASS** Functional Check: **PASS** I/M Test: **PASS** DBD: **BYPASS** Safety Inspection: **N/A**

Test Date/Time: 06/13/2006 @ 16:02 License: 447USD I/M Fee: No charge Certificate:

Congratulations! Your vehicle passed the I/M Test!

By keeping your vehicle well maintained you are helping to keep over 90 tons of harmful vehicle emissions out of the atmosphere each day. These emissions contribute to high levels of carbon monoxide, ozone and particulate matter. Individuals exposed to high levels of these pollutants experience health problems.

Thanks!

Model Year: 1996	Make: CHEVROLET	Model: K1500 TAHOE
Type: Truck	State: UT	VIN: 1GNEK13RBTJ426727
Engine Size: 6.7L	Cylinders: 8	Transmission: Automatic
GVWR: 5999	Test Weight: 6250	VLT Record #: 14925
Odometer: 126863	Certification: California	Inspection Reason: Training mode
Fuel Type: Gasoline	Exhaust: Single	Test Authorization #: 0

Emission Control Systems Visual Inspection/Functional Check Results

(Visual/Functional tests are used to assist in the identification of crankcase and cold start emissions which are not measured during the I/M test)

ECS	Result	ECS	Result	ECS	Result
Air Injection	N/A	Catalyst	PASS	Fuel Inlet Restrictor	PASS
EGR	PASS	Fuel Evaporative Controls	PASS	PCV	PASS
Malfunction Indicator Light	N/A	Fuel Cap Integrity Test	PASS		

ASM Emission Test Results

		%CO ₂		%O ₂		HC (PPM)			CO (%)			NO (PPM)			Results
Test	RPM	MEAS	MAX	MEAS	MAX	MEAS	MAX	MEAS	MEAS	MAX	MEAS	MAX	AVE	MEAS	
15 mph	1428	14.6	14.6	0.0	91	22	0.56	0.18	1.093	---	---	202	---	---	PASS
25 mph	1402	14.6	14.6	0.2	61	61	0.49	0.27	1.043	---	---	326	---	---	PASS

MEAS-Amount Measured

AVE-Average Emissions for Passing Vehicles

MAX-Maximum Allowable Emissions

The OBD inspection has been bypassed.

Your vehicle passed the I/M test. Each year thousands of tons of air pollution are not emitted into the atmosphere because of the I/M programs. High levels of automotive air pollution affect the health and welfare of many Wasatch Front residents. Since I/M Programs began, the number of days that pollution levels exceed standards has dropped substantially.

We request your further help in reducing air pollution, particularly during times of severe temperature inversions when pollutants are trapped in our valleys. At these times:

1. Minimize travel, use ride sharing and public transit when possible.
2. Minimize the use of wood stoves and fireplaces.

Your efforts to control air pollution help and are appreciated.

For current air pollution information call 575-4009 in Salt Lake County. Your efforts to control air pollution help and are appreciated.

Thank you. If you have questions regarding the I/M program call (801) 313-6720.
If you have questions regarding your specific I/M or Safety Inspection, please contact your Inspection Station listed below:

I/M Inspection Station Information

Technician Name/Number: _____
Repair Tech Name/Number: _____
Software Version: 0702
Antishear Number: AA887159

I certify that to the best of my knowledge, the information in the report is true and correct.

Date: 6-13-06

I certify that to the best of my knowledge, the information in the report is true and correct.

Date: _____

VOID

Technician's Signature

VOID

Owner's/Operator's Signature

Salt Lake County Vehicle Inspection Report (VIR)

PASS I/M & SAFETY

This document must remain in the vehicle. It may not be used to register the vehicle.

Visual Inspection: PASS Functional Check: PASS I/M Test: PASS OBD: **BYPASS** Safety Inspection: N/A

Test Date/Time: 06/13/2008 @ 15:19 License: 447USD I/M Fee: No charge Certificate:

Congratulations! Your vehicle passed the I/M Test!

By keeping your vehicle well maintained you are helping to keep over 90 tons of harmful vehicle emissions out of the atmosphere each day. These emissions contribute to high levels of carbon monoxide, ozone and particulate matter. Individuals exposed to high levels of these pollutants experience health problems.

Thanks!

Model Year: 1996	Make: CHEVROLET	Model: K1500 TAHOE
Type: Truck	State: UT	VIN: 1GNEK13R8TJ426727
Engine Size: 5.7 L	Cylinders: 8	Transmission: Automatic
GVWR: 6899	Test Weight: 2260	VLT Record #: 14925
Odometer: 166961	Certification: California	Inspection Reason: Training mode
Fuel Type: Gasoline	Exhaust: Single	Test Authorization #: 0

Emission Control Systems Visual Inspection/Functional Check Results

(Visual/Functional tests are used to assist in the identification of crankcase and cold start emissions which are not measured during the I/M test)

ECS	Result	ECS	Result	ECS	Result
Air Injection	N/A	Catalyst	PASS	Fuel Inlet Restrictor	PASS
EGR	PASS	Fuel Evaporative Controls	PASS	PCV	PASS
Malfunction Indicator Light	N/A	Fuel Cap Integrity Test	PASS		

ASM Emission Test Results

ASM Emission Test Results															
Test	RPM	%CO ₂		%O ₂		HC (PPM)			CO (%)			NO (PPM)			Results
		MEAS	MAX	MEAS	MAX	MEAS	MAX	AVE	MEAS	MAX	AVE	MEAS	MAX	AVE	
15 mph	1424	14.4	0.1	91	24	0.56	0.17	1093	---	---	---	---	---	PASS	
25 mph	1395	14.3	0.2	81	24	0.49	0.34	1043	---	---	---	---	---	PASS	
AVE-Average Emissions For Passing Vehicles															
MEAS-Amount: Measured															

MEAS-Average Emissions For Passing Vehicles

MAX-Maximum Allowable Emissions

The OBD inspection has been bypassed.

Your vehicle passed the I/M test. Each year thousands of tons of air pollution are not emitted into the atmosphere because of the I/M programs. High levels of automotive air pollution affect the health and welfare of many Wasatch Front residents. Since I/M Programs began, the number of days that pollution levels exceed standards has dropped substantially.

We request your further help in reducing air pollution, particularly during times of severe temperature inversions when pollutants are trapped in our valleys. At these times:

1. Minimize travel, use ride sharing and public transit when possible.

2. Minimize the use of wood stoves and fire places.

For current air pollution information call 975-4009 in Salt Lake County. Your efforts to control air pollution help and are appreciated.

Thank you. If you have questions regarding the I/M program call (801) 313-6720.

If you have questions regarding your specific I/M or Safety inspection, please contact your inspection station listed below:

I/M Inspection Station Information

SOUTH STATE AUTO
16244 SOUTH STATE STREET #4047
Phone: (801) 561-5577
Station Number: DDD00899

Technician Name/Number: /
Repair Tech Name/Number: /
Software Version: D702
Analyzer Number: AA987159

I certify that to the best of my knowledge, the information in this report is true and correct.

6-13-08
Date

I certify that to the best of my knowledge, the information in this report is true and correct.

Date

VOID

Technician's Signature

VOID

Owner's/Operator's Signature

Salt Lake County Vehicle Inspection Report (VIR)

PASS I/M & SAFETY

This document must remain in the vehicle. It may not be used to register the vehicle.

Visual Inspection: PASS Functional Check: PASS I/M Test: PASS OBD: **BYPASS** Safety Inspection: N/A

Test Date/Time: 06/13/2008 @ 15:42 License: 447USD I/M Fee: No charge Certificate:

Congratulations! Your vehicle passed the I/M Test!

By keeping your vehicle well maintained you are helping to keep over 90 tons of harmful vehicle emissions out of the atmosphere each day. These emissions contribute to high levels of carbon monoxide, ozone and particulate matter. Individuals exposed to high levels of these pollutants experience health problems.

Thanks!

Model Year: 1996	Make: CHEVROLET	Model: K1500 TAHOE
Type: Truck	State: UT	VIN: 1GNEK13R9TJ426727
Engine Size: 5.7L	Cylinders: 8	Transmission: Automatic
GVWR: 5999	Test Weight: 5250	VLT Record #: 14925
Odometer: 186982	Certification: California	Inspection Reason: Training mode
Fuel Type: Gasoline	Exhaust: Single	Test Authorization #: 0

Emission Control Systems Visual Inspection/Functional Check Results

(Visual/functional tests are used to assist in the identification of crankcase and cold start emissions which are not measured during the I/M test)

ECS	Result	ECS	Result	ECS	Result
Air Injection	N/A	Catalyst	PASS	Fuel Inlet Restrictor	PASS
EGR	PASS	Fuel Evaporative Controls	PASS	PCV	PASS
Malfunction Indicator Light	N/A	Fuel Cap Integrity Test	PASS		

ASM Emission Test Results

ASIM Emission Test Results											
Test	RPM	%CO ₂		HC (PPM)		CO (%)		NO (PPM)			Results
		MEAS	MAX	MEAS	MAX	MEAS	MAX	MEAS	MAX	MEAS	
15 mph	1435	24.5	0.0	91	15	0.56	0.22	1053	145	PASS	
25 mph	1408	24.5	0.2	81	28	0.49	0.15	1043	232	PASS	

MAX - Maximum Allowable Emissions
The OBD inspection has been bypassed.

AVE - Average Emissions For Passing Vehicles

MEAS - Amount Measured

Your vehicle passed the I/M test. Each year thousands of tons of air pollution are not emitted into the atmosphere because of the I/M programs. High levels of automotive air pollution affect the health and welfare of many Wasatch Front residents. Since I/M Programs began, the number of days that pollution levels exceed standards has dropped substantially.

We request your further help in reducing air pollution, particularly during times of severe temperature inversions when pollutants are trapped in our valleys. At these times:

1. Minimize travel, use ride sharing and public transit when possible.
2. Minimize the use of wood stoves and fireplaces.

For current air pollution information call 975-4098 in Salt Lake County. Your efforts to control air pollution help and are appreciated.

Thank you. If you have questions regarding the I/M program call (801) 313-6720.

If you have questions regarding your specific I/M or Safety Inspection, please contact your Inspection Station listed below:

I/M Inspection Station Information

SOUTH STATE AUTO
8244 SOUTH STATE STREET B4047
Phone: 801-561-5577
Station Number: 00000896

Technician Name/Number: /
Repair Tech Name/Number:
Software Version: 0702
Analyzer Number: AA987158

I certify that to the best of my knowledge, the information in the report is true and correct.

6-13-08

Date

I certify that to the best of my knowledge, the information in the report is true and correct.

Date

VOID

Technician's Signature

VOID

Owner's/Operator's Signature

OBD II TEST

Salt Lake County Vehicle Inspection Report (VIR)

PASS I/M ONLY

This document must remain in the vehicle. It may not be used to register the vehicle.

Visual Inspection: PASS Functional Check: PASS I/M Test: N/A OBD: PASS Safety Inspection: N/A

Test Date/Time: 06/18/2008 @ 16:29 License: 447USD I/M Fee: \$28.50 Certificate: 0065201B7

Congratulations! Your vehicle passed the I/M Test!

By keeping your vehicle well maintained you are helping to keep over 80 tons of harmful vehicle emissions out of the atmosphere each day. These emissions contribute to high levels of carbon monoxide, ozone and particulate matter. Individuals exposed to high levels of these pollutants experience health problems.

Thanks!

Model Year: 1996	Make: CHEVROLET	Model: K1500 TAHOE
Type: Truck	State: UT	VIN: 1GNEK13R9TJ426727
Engine Size: 5.7L	Cylinders: 8	Transmission: Automatic
GVWR: 5999	Test Weight: N/A	VLT Record #: 14825
Odometer: 188864	Certification: Federal	Inspection Reason: Initial Registration
Fuel Type: Gasoline	Exhaust: Single	Test Authorization #: 101394702

Emission Control Systems Visual Inspection/Functional Check Results

(Visual/functional tests are used to assist in the identification of crankcase and cold start emissions which are not measured during the I/M test)

ECS	Result	ECS	Result
Air Injection	N/A	Fuel Inlet Restrictor	PASS
EGR	PASS	PCV	PASS
Malfunction Indicator Light	N/A		

OBD II Readiness Monitors

Misfire	READY	Heated Cat	N/A	O2 Sensor	READY		
Fuel Sys	READY	Evap Sys	N/A	O2 Heater	READY		
Comp	READY	Air	N/A	EGR Sys	READY	KOER	PASS
Catalyst	NOT READY	A/C Refrig	N/A	MIL	OFF	KOED	PASS

Thank you. If you have questions regarding the I/M program call (801) 313-8720.
If you have questions regarding your specific I/M or Safety Inspection, please contact your Inspection Station listed below:

I/M Inspection Station Information

SOUTH STATE AUTO
8244 SOUTH STATE STREET B4047
Phone: 801-561-5577
Station Number: 00000896

Technician Name/Number: MCFALLS, JERRY JR./BX007228
Repair Tech Name/Number: D702
Software Version: A4367159
Analyzer Number:

I certify that to the best of my knowledge, the information in the report is true and correct.

Date: 6-13-08 Technician's Signature: [Signature]

I certify that to the best of my knowledge, the information in the report is true and correct.

Date: Owners/Operators Signature: [Signature]

Salt Lake County Vehicle Inspection Report (VIR)

PASS I/M & SAFETY

This document must remain in the vehicle. It may not be used to register the vehicle.
 Visual Inspection: PASS Functional Check: PASS I/M Test: N/A OBD: PASS Safety Inspection: N/A

Test Date/Time: 06/13/2008 @ 1:5:36 License: 447USD I/M Fee: No charge Certificate:

Congratulations! Your vehicle passed the I/M Test!

By keeping your vehicle well maintained you are helping to keep over 90 tons of harmful vehicle emissions out of the atmosphere each day. These emissions contribute to high levels of carbon monoxide, ozone and particulate matter. Individuals exposed to high levels of these pollutants experience health problems.

Thanks!

Model Year: 1996	Make: CHEVROLET	Model: K1600 TAHOE
Type: Truck	State: UT	VIN: 1GNEK13R9TJ426727
Engine Size: 674L	Cylinders: 8	Transmission: Automatic
GVWR: 6999	Test Weight: N/A	VLT Record #: 14925
Odometer: 186954	Certification: California	Inspection Reason: Training mode
Fuel Type: Gasoline	Exhaust: Single	Test Authorization #: 0

Emission Control Systems Visual Inspection/Functional Check Results

(Visual/Functional tests are used to assist in the identification of crankcase and cold start emissions which are not measured during the I/M test.)

ECS	Result	ECS	Result	ECS	Result
Air Injection	N/A	Catalyst	PASS	Fuel Inlet Restrictor	PASS
EGR	PASS	Fuel Evaporative Controls	PASS	PCV	PASS
Malfunction Indicator Light	N/A	Fuel Cap Integrity Test	PASS		

OBD II Readiness Monitors

Misfire	READY	Heated Cat	N/A	O2 Sensor	READY		
Fuel Sys	READY	Evap Sys	N/A	O2 Heater	READY		
Comp	READY	Air	N/A	EGR Sys	READY	KOER	PASS
Catalyst	NOT READY	A/C Refrig	N/A	MIL	OFF	KDEO	PASS

Thank you. If you have questions regarding the I/M program call (801) 343-8720.
 If you have questions regarding your specific I/M or Safety Inspection, please contact your Inspection Station listed below:

SOUTH STATE AUTO
 8244 SOUTH STATE STREET 84047
 Phone: 801-561-5577
 Station Number: 00000596

I/M Inspection Station Information
 Technician Name/Number: /
 Repair Tech Name/Number: /
 Software Version: 0702
 Analyzer Number: AA987159

I certify that to the best of my knowledge, the information in the report is true and correct.

6-13-08
 Date

VOID

Technician's Signature

I certify that to the best of my knowledge, the information in the report is true and correct.

Date

VOID

Owner's/Operator's Signature

Salt Lake County Vehicle Inspection Report (VIR)

PASS I/M & SAFETY

This document must remain in the vehicle. It may not be used to register the vehicle.

Visual Inspection: PASS Functional Check: PASS I/M Test: N/A OBD: PASS Safety Inspection: N/A

Test Date/Time: 06/13/2008 @ 16:25 License: 447USD I/M Fee: No charge Certificate:

Congratulations! Your vehicle passed the I/M Test!

By keeping your vehicle well maintained you are helping to keep over 80 tons of harmful vehicle emissions out of the atmosphere each day. These emissions contribute to high levels of carbon monoxide, ozone and particulate matter. Individuals exposed to high levels of these pollutants experience health problems.

Thanks!

Model Year: 1996	Make: CHEVROLET	Model: K1600 TAHOE
Type: Truck	State: UT	VIN: 1GNEK13R9TJ426727
Engine Size: 5.7L	Cylinders: 8	Transmission: Automatic
GVWR: 5998	Test Weight: N/A	VIC Record #: 14925
Odometer: 166864	Certification: California	Inspection Reason: Training mode
Fuel Type: Gasoline	Exhaust: Single	Test Authorization #: 0

Emission Control Systems Visual Inspection/Functional Check Results

(Visual/Functional tests are used to assist in the identification of crankcase and cold start emissions which are not measured during the I/M test)

	Result	FCS	Result	FCS	Result
Air Injection	N/A	Catalyst	PASS	Fuel Inlet Restrictor	PASS
EGR	PASS	Fuel Evaporative Controls	PASS	PCV	PASS
Malfunction Indicator Light	N/A	Fuel Cap Integrity Test	PASS		

OBD II Readiness Monitors

Mixture	READY	Heated Cat	N/A	O2 Sensor	READY		
Fuel Sys	READY	Evap Sys	N/A	O2 Heater	READY		
Comp	READY	Air	N/A	EGR Sys	READY	KOER	PASS
Catalyst	NOT READY	A/C Refrig	N/A	MIL	OFF	KOED	PASS

Thank you. If you have questions regarding the I/M program call (801) 313-6723.
If you have questions regarding your specific I/M or Safety Inspection, please contact your Inspection Station listed below:

SOUTH STATE AUTO
8244 SOUTH STATE STREET B4047
Phone: 801 561-5577
Station Number: 00000896

I/M Inspection Station Information
Technician Name/Number:
Repair Tech Name/Number: D702
Software Version: AA8B7159
Analyzer Number:

I certify that to the best of my knowledge, the information in the report is true and correct.

VOID

Technician's Signature

I certify that to the best of my knowledge, the information in the report is true and correct.

VOID

Owner's/Operator's Signature

Exhibit B

Vehicle Inspection Reports (Compressed Natural Gas)

OBD II TEST CNG

Salt Lake County Vehicle Inspection Report (VIR)

PASS I/M & SAFETY

This document must remain in the vehicle. It may not be used to register the vehicle.

Visual Inspection: PASS Functional Check: PASS I/M Test: N/A OBD: PASS Safety Inspection: N/A

Test Date/Time: 08/21/2008 @ 18:50 License: 447USD I/M Fee: No charge Certificate:

Congratulations! Your vehicle passed the I/M Test!

By keeping your vehicle well maintained you are helping to keep over 90 tons of harmful vehicle emissions out of the atmosphere each day. These emissions contribute to high levels of carbon monoxide, ozone and particulate matter. Individuals exposed to high levels of these pollutants experience health problems.

Thanks!

Model Year: 1996	Make: CHEVROLET	Model: K1500 TAHOE
Type: Truck	State: UT	VIN: 1GNEK19R9TJ426727
Engine Size: 5.7L	Cylinders: 8	Transmission: Automatic
GVWR: 5999	Test Weight: N/A	VLT Record #: 14925
Odometer: 188949	Certification: California	Inspection Reason: Training mode
Fuel Type: Gasoline	Exhaust: Single	Test Authorization #: 0

Emission Control Systems Visual Inspection/Functional Check Results

(Visual/Functional tests are used to assist in the identification of crankcase and cold start emissions which are not measured during the I/M test)

ECS	Result	ECS	Result	ECS	Result
Air Injection	N/A	Catalyst	PASS	Fuel Inlet Restrictor	PASS
EGR	PASS	Fuel Evaporative Controls	PASS	PCV	PASS
Malfunction Indicator Light	N/A	Fuel Cap Integrity Test	PASS		

OBD II Readiness Monitors

Misfire	READY	Heated Cat	N/A	O2 Sensor	READY		
Fuel Sys	READY	Evap Sys	N/A	O2 Heater	READY		
Comp	READY	Air	N/A	EGR Sys	READY	KDER	PASS
Catalyst	READY	A/C Refrig	N/A	MIL	OFF	KDEO	PASS

Thank you. If you have questions regarding the I/M program call (801) 518-6720.

If you have questions regarding your specific I/M or Safety Inspection, please contact your Inspection Station listed below:

I/M Inspection Station Information

SOUTH STATE AUTO
8244 SOUTH STATE STREET 84047
Phone: (801) 561-5577
Station Number: 00000886

Technician Name/Number: /
Repair Tech Name/Number:
Software Version: 0702
Analyzer Number: AA987159

I certify that to the best of my knowledge, the information in the report is true and correct.

VOID

Date

Technician's Signature

I certify that to the best of my knowledge, the information in the report is true and correct.

VOID

Date

Owner's/Operator's Signature

CNG
Salt Lake County
Vehicle Inspection Report (VIR)
PASS I/M & SAFETY

This document must remain in the vehicle. It may not be used to register the vehicle.
 Visual Inspection: PASS Functional Check: PASS I/M Test: N/A OBD: PASS Safety Inspection: N/A
 Test Date/Time: 08/21/2008 @ 18:55 License: 447USD I/M Fee: No charge Certificate:

Congratulations! Your vehicle passed the I/M Test!

By keeping your vehicle well maintained you are helping to keep over 90 tons of harmful vehicle emissions out of the atmosphere each day. These emissions contribute to high levels of carbon monoxide, ozone and particulate matter. Individuals exposed to high levels of these pollutants experience health problems.

Thanks!

Model Year: 1996	Make: CHEVROLET	Model: K1600 TAHOE
Type: Truck	State: UT	VIN: 1GNEK13R9TJ426727
Engine Size: 5.7L	Cylinders: 8	Transmission: Automatic
GVWR: 5999	Test Weight: N/A	VLT Record #: 14925
Odometer: 166949	Certification: California	Inspection Reason: Training mode
Fuel Type: Gasoline	Exhaust: Single	Test Authorization #: 0

Emission Control Systems Visual Inspection/Functional Check Results

(Visual/Functional tests are used to assist in the identification of crankcase and cold start emissions which are not measured during the I/M test)

ECS	Result	ECS	Result	ECS	Result
Air Injection	N/A	Catalyst	PASS	Fuel Inlet Restrictor	PASS
EGR	PASS	Fuel Evaporative Controls	PASS	PCV	PASS
Malfunctor Indicator Light	N/A	Fuel Cap Integrity Test	PASS		

OBD II Readiness Monitors

Misfire	READY	Heated Cat	N/A	O2 Sensor	READY		
Fuel Sys	READY	Evap Sys	N/A	O2 Heater	READY		
Comp	READY	Air	N/A	EGR Sys	READY	KOER	PASS
Catalyst	READY	A/C Refrig	N/A	MIL	OFF	KOEO	PASS

Thank you. If you have questions regarding the I/M program call (801) 313-6720.
 If you have questions regarding your specific I/M or Safety Inspection, please contact your Inspection Station listed below:

SOUTH STATE AUTO
 8244 SOUTH STATE STREET 84047
 Phone: 801-561-5577
 Station Number: 00000896

I/M Inspection Station Information
 Technician Name/Number: /
 Repair Tech Name/Number: 0702
 Software Version: AA987159
 Analyzer Number:

I certify that to the best of my knowledge, the information in the report is true and correct.

VOID

Technician's Signature

I certify that to the best of my knowledge, the information in the report is true and correct.

VOID

Owner's/Operator's Signature

Salt Lake County Vehicle Inspection Report (VIR)

PASS I/M & SAFETY

This document must remain in the vehicle. It may not be used to register the vehicle.

Visual Inspection: PASS Functional Check: PASS I/M Test: N/A OBD: PASS Safety Inspection: N/A

Test Date/Time: 08/21/2008 @ 18:59 License: 447USD I/M Fee: No charge Certificate:

Congratulations! Your vehicle passed the I/M Test!

By keeping your vehicle well maintained you are helping to keep over 90 tons of harmful vehicle emissions out of the atmosphere each day. These emissions contribute to high levels of carbon monoxide, ozone and particulate matter. Individuals exposed to high levels of these pollutants experience health problems.

Thanks!

Model Year: 1996	Make: CHEVROLET	Model: K1500 TAHOE
Type: Truck	State: UT	VIN: 1GNEK13R9TJ426727
Engine Size: 5.7L	Cylinders: 8	Transmission: Automatic
GVWR: 6899	Test Weight: N/A	VLT Record #: 14925
Odometer: 188949	Certification: California	Inspection Reason: Training mode
Fuel Type: Gasoline	Exhaust: Single	Test Authorization #: 0

Emission Control Systems Visual Inspection/Functional Check Results

(Visual/Functional tests are used to assist in the identification of crankcase and cold start emissions which are not measured during the I/M test)

ECS	Result	ECS	Result	ECS	Result
Air Injection	N/A	Catalyst	PASS	Fuel Inlet Restrictor	PASS
EGR	PASS	Fuel Evaporative Controls	PASS	PCV	PASS
Malfunction Indicator Light	N/A	Fuel Cap Integrity Test	PASS		

OBD II Readiness Monitors

Misfire	READY	Heated Cat	N/A	O2 Sensor	READY		
Fuel Sys	READY	Evap Sys	N/A	O2 Heater	READY		
Comp	READY	Air	N/A	EGR Sys	READY	KOER	PASS
Catalyst	READY	A/C Refrig	N/A	MIL	OFF	KOEO	PASS

Thank you. If you have questions regarding the I/M program call (801) 313-6720.
If you have questions regarding your specific I/M or Safety Inspection, please contact your Inspection Station listed below:

I/M Inspection Station Information

SOUTH STATE AUTO	Technician Name/Number: /
8244 SOUTH STATE STREET 84047	Repair Tech Name/Number:
Phone: 801-561-5577	Software Version: D702
Station Number: 00000886	Analyzer Number: AA987159

I certify that to the best of my knowledge, the information in the report is true and correct.

VOID

Date

Technician's Signature

I certify that to the best of my knowledge, the information in the report is true and correct.

VOID

Date

Owner's/Operator's Signature

ASMTEST CNG

CNG

Salt Lake County Vehicle Inspection Report (VIR)

PASS I/M & SAFETY

This document must remain in the vehicle. It may not be used to register the vehicle.

Visual Inspection: PASS Functional Check: PASS I/M Test: PASS OBD: BYPASS Safety Inspection: N/A

Test Date/Time: 08/21/2008 @ 19:28 License: 447USD I/M Fee: No charge Certificate:

Congratulations! Your vehicle passed the I/M Test!

By keeping your vehicle well maintained you are helping to keep over 80 tons of harmful vehicle emissions out of the atmosphere each day. These emissions contribute to high levels of carbon monoxide, ozone and particulate matter. Individuals exposed to high levels of these pollutants experience health problems.

Thanks!

Model Year: 1996	Make: CHEVROLET	Model: K1500 TAHOE
Type: Truck	State: UT	VIN: 1GNEK13R9TJ426727
Engine Size: 5.7L	Cylinders: 8	Transmission: Automatic
GVWR: 5899	Test Weight: 5250	VLT Record #: 14925
Odometer: 128951	Certification: California	Inspection Reason: Training mode
Fuel Type: Gasoline	Exhaust: Single	Test Authorization #: 0

Emission Control Systems Visual Inspection/Functional Check Results

(Visual/Functional tests are used to assist in the identification of crankcase and cold start emissions which are not measured during the I/M test)

ECS	Result	ECS	Result	ECS	Result
Air Injection	N/A	Catalyst	PASS	Fuel/Air Restrictor	PASS
EGR	PASS	Fuel Evaporative Controls	PASS	PCV	PASS
Malfunction Indicator Light	PASS	Fuel Cap Integrity Test	PASS		

ASM Emission Test Results

		%CO ₂		HC (PPM)			CO (%)			NO (PPM)			Results
Test	RPM	MEAS	MEAS	MAX	AVE	MEAS	MAX	AVE	MEAS	MAX	AVE	MEAS	
15 mph	1427	11.4	0.0	92		16	0.56		0.00	1093		28	PASS
25 mph	1390	11.4	0.0	81		18	0.49		0.00	1043		26	PASS

AVE-Average Emissions for Passing Vehicles

MEAS-Amount Measured

MAX-Maximum Allowable Emissions

The OBD inspection has been bypassed.

Your vehicle passed the I/M test. Each year thousands of tons of air pollution are not emitted into the atmosphere because of the I/M programs. High levels of automotive air pollution affect the health and welfare of many Wasatch Front residents. Since I/M Programs began, the number of days that pollution levels exceed standards has dropped substantially.

We request your further help in reducing air pollution, particularly during times of severe temperature inversions when pollutants are trapped in our valleys. At these times:

1. Minimize travel. Use ride sharing and public transit when possible.
2. Minimize the use of wood stoves and fire places.

For current air pollution information call 975-4009 in Salt Lake County. Your efforts to control air pollution help and are appreciated.

Thank you. If you have questions regarding the I/M program call (801) 313-6720.

If you have questions regarding your specific I/M or Safety Inspection, please contact your Inspection Station listed below:

I/M Inspection Station Information

SOUTH STATE AUTO
2244 SOUTH STATE STREET 84047
Phone: 801-561-5577
Station Number: 00000896

Technician Name/Number: /
Repair Tech Name/Number:
Software Version: 0702
Analyzer Number: AA987159

I certify that to the best of my knowledge, the information in the report is true and correct.

VOID

Technician's Signature

Date

I certify that to the best of my knowledge, the information in the report is true and correct.

VOID

Owner's/Operator's Signature

Date

Salt Lake County Vehicle Inspection Report (VIR)

PASS I/M & SAFETY

This document must remain in the vehicle. It may not be used to register the vehicle.
Visual Inspection: PASS Functional Check: PASS I/M Test: PASS OBD: **BYPASS** Safety Inspection: N/A

Test Date/Time: 08/21/2008 @ 19:15 License: 447USD I/M Fee: No charge Certificate:

Congratulations! Your vehicle passed the I/M Test!

By keeping your vehicle well maintained you are helping to keep over 90 tons of harmful vehicle emissions out of the atmosphere each day. These emissions contribute to high levels of carbon monoxide, ozone and particulate matter. Individuals exposed to high levels of these pollutants experience health problems.

Thanks!

Model Year: 1996	Make: CHEVROLET	Model: K1500 TAHOE
Type: Truck	State: UT	VIN: 1GNEK13B9TJ426727
Engine Size: 5.7L	Cylinders: 8	Transmission: Automatic
GVWR: 5999	Test Weight: 5250	VLT Record #: 14925
Odometer: 188950	Certification: California	Inspection Reason: Training mode
Fuel Type: Gasoline	Exhaust: Single	Test Authorization #: 0

Emission Control Systems Visual Inspection/Functional Check Results

(Visual/Functional tests are used to assist in the identification of crankcase and cold start emissions which are not measured during the I/M test)

ECS	Result	ECS	Result	ECS	Result
Air Injection	N/A	Catalyst	PASS	Fuel Inlet Restrictor	PASS
EGR	PASS	Fuel Evaporative Controls	PASS	PCV	PASS
Malfunction Indicator Light	PASS	Fuel Cap Integrity Test	PASS		

ASM Emission Test Results

Test	RPM	%CO ₂		HC (PPM)		CO (%)		NO (PPM)		Results
		MEAS	MAX	MEAS	MAX	MEAS	MAX	MEAS	MAX	
15 mph	1435	11.4	0.0	31	9	0.56	0.00	1093	13	PASS
25 mph	1389	11.4	0.0	81	16	0.49	0.00	1043	31	PASS

AVE-Average Emissions For Passing Vehicles

MEAS-Amount Measured

MAX-Maximum Allowable Emissions
The OBD inspection has been bypassed.

Your vehicle passed the I/M test. Each year thousands of tons of air pollution are not emitted into the atmosphere because of the I/M programs. High levels of automotive air pollution affect the health and welfare of many Wasatch Front residents. Since I/M Programs began, the number of days that pollution levels exceed standards has dropped substantially.

We request your further help in reducing air pollution, particularly during times of severe temperature inversions when pollutants are trapped in our valleys. At these times:

1. Minimize travel; use ride sharing and public transit when possible.
2. Minimize the use of wood stoves and fireplaces.

For current air pollution information call 975-4009 in Salt Lake County. Your efforts to control air pollution help and are appreciated.

Thank you. If you have questions regarding the I/M program call (801) 913-6720.
If you have questions regarding your specific I/M or Safety Inspection, please contact your Inspection Station listed below:

I/M Inspection Station Information

SOUTH STATE AUTO	Technician Name/Number:	/
8244 SOUTH STATE STREET 84047	Repair Tech Name/Number:	
Phone: 801-561-5577	Software Version:	0702
Station Number: 00000895	Analyzer Number:	AK987159

I certify that to the best of my knowledge, the information in the report is true and correct.

VOID

Technician's Signature

I certify that to the best of my knowledge, the information in the report is true and correct.

VOID

Owner's/Operator's Signature

Date

Date

**Salt Lake County
Vehicle Inspection Report (VIR)**

PASS I/M & SAFETY

This document must remain in the vehicle. It may not be used to register the vehicle.
Visual Inspection: PASS Functional Check: PASS I/M Test: PASS OBD: **BYPASS** Safety Inspection: N/A

Test Date/Time: 08/21/2008 @ 19:04 License: 447USD I/M Fee: No charge Certificate:

Congratulations! Your vehicle passed the I/M Test!

By keeping your vehicle well maintained you are helping to keep over 90 tons of harmful vehicle emissions out of the atmosphere each day. These emissions contribute to high levels of carbon monoxide, ozone and particulate matter. Individuals exposed to high levels of these pollutants experience health problems.

Thanks!

Model Year: 1996	Make: CHEVROLET	Model: K1500 TAHOE
Type: Truck	State: UT	VIN: 1GNEK13R9TJ426727
Engine Size: 5.7L	Cylinders: 8	Transmission: Automatic
GVWR: 5999	Test Weight: 5250	VLT Record #: 14925
Odometer: 188949	Certification: California	Inspection Reason: Training mode
Fuel Type: Gasoline	Exhaust: Single	Test Authorization #: 0

Emission Control Systems Visual Inspection/Functional Check Results

(Visual/Functional tests are used to assist in the identification of crankcase and cold start emissions which are not measured during the I/M test)

ECS	Result	ECS	Result	ECS	Result
Air Injection	N/A	Catalyst	PASS	Fuel Inlet Restrictor	PASS
EGR	PASS	Fuel Evaporative Controls	PASS	PCV	PASS
Misfunction Indicator Light	PASS	Fuel Cap Integrity Test	PASS		

ASM Emission Test Results

Test	RPM	%CO ₂		HC (PPM)		CO (%)			NO (PPM)			Results
		MEAS	MAX	MEAS	MAX	MEAS	MAX	MEAS	MAX	MEAS	MAX	
15 mph	1436	11.4	0.0	81	12	0.56	0.00	1043				PASS
25 mph	1588	11.5	0.0	81	18	0.49	0.00	1043				PASS

MAX: Maximum Allowable Emissions AVE: Average Emissions for Passing Vehicles MEAS: Amount Measured

The OBD inspection has been bypassed.

Your vehicle passed the I/M test. Each year thousands of tons of air pollution are not emitted into the atmosphere because of the I/M programs. High levels of automotive air pollution affect the health and welfare of many Wasatch Front residents. Since I/M Programs began, the number of days that pollution levels exceed standards has dropped substantially.

We request your further help in reducing air pollution, particularly during times of severe temperature inversions when pollutants are trapped in our valleys. At these times:

- 1. Minimize travel, use ride sharing and public transit when possible.
- 2. Minimize the use of wood stoves and fire places.

For current air pollution information call 975-4009 in Salt Lake County. Your efforts to control air pollution help and are appreciated.

Thank you. If you have questions regarding the I/M program call (801) 313-6220.
If you have questions regarding your specific I/M or Safety Inspection, please contact your Inspection Station listed below:

I/M Inspection Station Information

SOUTH STATE AUTO	Technician Name/Number: /
8244 SOUTH STATE STREET B4047	Repair Tech Name/Number:
Phone: 801-561-5577	Software Version: 0702
Station Number: 00000896	Analyzer Number: AA987159

I certify that to the best of my knowledge, the information in the report is true and correct.

VOID

Date

Technician's Signature

I certify that to the best of my knowledge, the information in the report is true and correct.

VOID

Date

Owner's/Operator's Signature

ASM TEST GASOLINE

.....

Gas
**Salt Lake County
Vehicle Inspection Report (VIR)
PASS I/M & SAFETY**

This document must remain in the vehicle. It may not be used to register the vehicle.

Visual Inspection: PASS Functional Check: PASS I/M Test: PASS OBD: **BYPASS** Safety Inspection: N/A

Test Date/Time: 08/21/2008 @ 19:50 License: 447USD I/M Fee: No charge Certificate:

Congratulations! Your vehicle passed the I/M Test!

By keeping your vehicle well maintained you are helping to keep over 90 tons of harmful vehicle emissions out of the atmosphere each day. These emissions contribute to high levels of carbon monoxide, ozone and particulate matter. Individuals exposed to high levels of these pollutants experience health problems.

Thanks!

Model Year: 1996	Make: CHEVROLET	Model: K1500 TAHOE
Type: Truck	State: UT	VIN: 1GNEK13R9TJ426727
Engine Size: 5.7 L	Cylinders: 8	Transmission: Automatic
GVWR: 5996	Test Weight: 5250	VLT Record #: 14925
Odometer: 188953	Certification: California	Inspection Reason: Training mode
Fuel Type: Gasoline	Exhaust: Single	Test Authorization #: 0

Emission Control Systems Visual Inspection/Functional Check Results

(Visual/Functional tests are used to assist in the identification of crankcase and cold start emissions which are not measured during the I/M test)

ECS	Result	ECS	Result	ECS	Result
Air Injection	N/A	Catalyst	PASS	Fuel Inlet Restrictor	PASS
EGR	PASS	Fuel Evaporative Controls	PASS	PCV	PASS
Malfunction Indicator Light	PASS	Fuel Cap Integrity Test	PASS		

ASM Emission Test Results

		%CO ₂		%O ₂			HC (PPM)			CO (%)			NO (PPM)			Results
Test	RPM	MEAS	MEAS	MAX	AVE	MEAS	MAX	AVE	MEAS	MAX	AVE	MEAS	MAX	AVE	MEAS	
15 mph	1424	14.5	0.0	91	----	12	0.56	----	0.01	1093	----	16				PASS
25 mph	1381	14.4	0.0	91	----	8	0.49	----	0.04	1043	----	65				PASS

MAX-Maximum Allowable Emissions

AVE-Average Emissions For Passing Vehicles

MEAS-Amount Measured

The OBD inspection has been bypassed.

Your vehicle passed the I/M test. Each year thousands of tons of air pollution are not emitted into the atmosphere because of the I/M programs. High levels of automotive air pollution affect the health and welfare of many Wasatch Front residents. Since I/M Programs began, the number of days that pollution levels exceed standards has dropped substantially.

We request your further help in reducing air pollution, particularly during times of severe temperature inversions when pollutants are trapped in our valleys. At these times:

1. Minimize travel, use ride sharing and public transit when possible.
2. Minimize the use of wood stoves and fire places.

For current air pollution information call 975-4009 in Salt Lake County. Your efforts to control air pollution help and are appreciated.

Thank you. If you have questions regarding the I/M program call (801) 313-6720.

If you have questions regarding your specific I/M or Safety Inspection, please contact your Inspection Station listed below:

I/M Inspection Station Information

SOUTH STATE AUTO
8244 SOUTH STATE STREET 84047
Phone: 801 561-5577
Station Number: 00000896

Technician Name/Number: /
Repair Tech Name/Number:
Software Version: 0702
Analyzer Number: AA987159

I certify that to the best of my knowledge, the information in the report is true and correct.

VOID

Date

Technician's Signature

I certify that to the best of my knowledge, the information in the report is true and correct.

VOID

Date

Owner's/Operator's Signature

Gas

**Salt Lake County
Vehicle Inspection Report (VIR)
PASS I/M & SAFETY**

This document must remain in the vehicle. It may not be used to register the vehicle.

Visual Inspection: PASS Functional Check: PASS I/M Test: PASS OBD: **BYPASS** Safety Inspection: N/A

Test Date/Time: 08/21/2008 @ 19:39 License: 447USD I/M Fee: No charge Certificate:

Congratulations! Your vehicle passed the I/M Test!

By keeping your vehicle well maintained you are helping to keep over 90 tons of harmful vehicle emissions out of the atmosphere each day. These emissions contribute to high levels of carbon monoxide, ozone and particulate matter. Individuals exposed to high levels of these pollutants experience health problems.

Thanks!

Model Year: 1996	Make: CHEVROLET	Model: K1500 TAHOE
Type: Truck	State: UT	VIN: 1GNEK13R9TJ426727
Engine Size: 5.7 L	Cylinders: 8	Transmission: Automatic
GVWR: 5999	Test Weight: 5250	VLT Record #: 14925
Odometer: 188952	Certification: California	Inspection Reason: Training mode
Fuel Type: Gasoline	Exhaust: Single	Test Authorization #: 0

Emission Control Systems Visual Inspection/Functional Check Results

(Visual/Functional tests are used to assist in the identification of crankcase and cold start emissions which are not measured during the I/M test)

ECS Air Injection EGR Malfunction Indicator Light	Result N/A PASS PASS	ECS Catalyst Fuel Evaporative Controls Fuel Cap Integrity Test	Result PASS PASS PASS	ECS Fuel Inlet Restrictor PCV	Result PASS PASS
---	--------------------------------------	--	---------------------------------------	--	-------------------------------

ASM Emission Test Results

		%CO ₂		%O ₂		HC (PPM)			CO (%)			NO (PPM)			Results
Test	RPM	MEAS	MEAS	MAX	AVE	MEAS	MAX	AVE	MEAS	MAX	AVE	MEAS			
15 mph	1439	14.5	0.0	91	----	9	0.56	----	0.02	1093	----	87	PASS		
25 mph	1371	14.4	0.0	81	----	14	0.49	----	0.02	1043	----	33	PASS		

MAX-Maximum Allowable Emissions

AVE-Average Emissions For Passing Vehicles

MEAS-Amount Measured

The OBD inspection has been bypassed.

Your vehicle passed the I/M test. Each year thousands of tons of air pollution are not emitted into the atmosphere because of the I/M programs. High levels of automotive air pollution affect the health and welfare of many Wasatch Front residents. Since I/M Programs began, the number of days that pollution levels exceed standards has dropped substantially.

We request your further help in reducing air pollution, particularly during times of severe temperature inversions when pollutants are trapped in our valleys. At these times:

1. Minimize travel, use ride sharing and public transit when possible.
2. Minimize the use of wood stoves and fire places.

For current air pollution information call 975-4009 in Salt Lake County. Your efforts to control air pollution help and are appreciated.

Thank you. If you have questions regarding the I/M program call (801) 313-6720.

If you have questions regarding your specific I/M or Safety Inspection, please contact your Inspection Station listed below:

I/M Inspection Station Information

SOUTH STATE AUTO
8244 SOUTH STATE STREET 84047
Phone: 801 561-5577
Station Number: 0000896

Technician Name/Number: /
Repair Tech Name/Number:
Software Version: 0702
Analyzer Number: AA867159

I certify that to the best of my knowledge, the information in the report is true and correct.

VOID

Date

Technician's Signature

I certify that to the best of my knowledge, the information in the report is true and correct.

VOID

Date

Owner's/Operator's Signature

OBD II TEST GASOLINE

Gas

**Salt Lake County
Vehicle Inspection Report (VIR)**

PASS I/M & SAFETY

This document must remain in the vehicle. It may not be used to register the vehicle.

Visual Inspection: PASS Functional Check: PASS I/M Test: N/A OBD: PASS Safety Inspection: N/A

Test Date/Time: 08/21/2008 @ 18:32 License: 447USD I/M Fee: No charge Certificate:

Congratulations! Your vehicle passed the I/M Test!

By keeping your vehicle well maintained you are helping to keep over 90 tons of harmful vehicle emissions out of the atmosphere each day. These emissions contribute to high levels of carbon monoxide, ozone and particulate matter. Individuals exposed to high levels of these pollutants experience health problems.

Thanks!

Model Year: 1996	Make: CHEVROLET	Model: K1500 TAHOE	VIN: 1GNEK13R8TJ426727
Type: Truck	State: UT	Transmission: Automatic	
Engine Size: 5.7 L	Cylinders: 8	VLT Record #: 14925	
GVWR: 5999	Test Weight: N/A	Inspection Reason: Training mode	
Odometer: 188949	Certification: California	Test Authorization #: 0	
Fuel Type: Gasoline	Exhaust: Single		

Emission Control Systems Visual Inspection/Functional Check Results

(Visual/Functional tests are used to assist in the identification of crankcase and cold start emissions which are not measured during the I/M test)

<u>ECS</u>	<u>Result</u>	<u>ECS</u>	<u>Result</u>	<u>ECS</u>	<u>Result</u>
Air Injection	N/A	Catalyst	PASS	Fuel Inlet Restrictor	PASS
EGR	PASS	Fuel Evaporative Controls	PASS	PCV	PASS
Malfunction Indicator Light	N/A	Fuel Cap Integrity Test	PASS		

OBD II Readiness Monitors

Misfire	READY	Heated Cat	N/A	O2 Sensor	READY		
Fuel Sys	READY	Evap Sys	N/A	O2 Heater	READY		
Comp	READY	Air	N/A	EGR Sys	READY	KOER	PASS
Catalyst	READY	A/C Retrig	N/A	MIL	OFF	KOEO	PASS

Thank you. If you have questions regarding the I/M program call (801) 313-6720.

If you have questions regarding your specific I/M or Safety Inspection, please contact your Inspection Station listed below:

I/M Inspection Station Information

SOUTH STATE AUTO
8244 SOUTH STATE STREET 84047
Phone: 801 561-5577
Station Number: D0000896

Technician Name/Number: /
Repair Tech Name/Number:
Software Version: 0702
Analyzer Number: AA987159

I certify that to the best of my knowledge, the information in the report is true and correct.

VOID

Date

Technician's Signature

I certify that to the best of my knowledge, the information in the report is true and correct.

VOID

Date

Owner's/Operator's Signature

Gas

**Salt Lake County
Vehicle Inspection Report (VIR)**

PASS I/M & SAFETY

This document must remain in the vehicle. It may not be used to register the vehicle.

Visual Inspection: PASS Functional Check: PASS I/M Test: N/A OBD: PASS Safety Inspection: N/A

Test Date/Time: 08/21/2008 @ 18:38 License: 447USD I/M Fee: No charge Certificate:

Congratulations! Your vehicle passed the I/M Test!

By keeping your vehicle well maintained you are helping to keep over 90 tons of harmful vehicle emissions out of the atmosphere each day. These emissions contribute to high levels of carbon monoxide, ozone and particulate matter. Individuals exposed to high levels of these pollutants experience health problems.

Thanks!

Model Year: 1996	Make: CHEVROLET	Model: K1500 TAHOE	VIN: 1GNEK13R9TJ426727
Type: Truck	State: UT	Transmission: Automatic	
Engine Size: 5.7 L	Cylinders: 8	VLT Record #: 14925	
GVWR: 5999	Test Weight: N/A	Inspection Reason: Training mode	
Odometer: 188949	Certification: California	Test Authorization #: 0	
Fuel Type: Gasoline	Exhaust: Single		

Emission Control Systems Visual Inspection/Functional Check Results

(Visual/Functional tests are used to assist in the identification of crankcase and cold start emissions which are not measured during the I/M test)

ECS	Result	ECS	Result	ECS	Result
Air Injection	N/A	Catalyst	PASS	Fuel Inlet Restrictor	PASS
EGR	PASS	Fuel Evaporative Controls	PASS	PCV	PASS
Malfunction Indicator Light	N/A	Fuel Cap Integrity Test	PASS		

OBD II Readiness Monitors

Misfire	READY	Heated Cat	N/A	O2 Sensor	READY		
Fuel Sys	READY	Evap Sys	N/A	O2 Heater	READY		
Comp	READY	Air	N/A	EGR Sys	READY	KOER	PASS
Catalyst	READY	A/C Refrig	N/A	MIL	OFF	KOEO	PASS

Thank you. If you have questions regarding the I/M program call (801) 313-6720.

If you have questions regarding your specific I/M or Safety Inspection, please contact your Inspection Station listed below:

I/M Inspection Station Information

SOUTH STATE AUTO
8244 SOUTH STATE STREET 84047
Phone: 801 561-5577
Station Number: 00000896

Technician Name/Number: /
Repair Tech Name/Number:
Software Version: 0702
Analyzer Number: AA987159

I certify that to the best of my knowledge, the information in the report is true and correct.

VOID

Technician's Signature

I certify that to the best of my knowledge, the information in the report is true and correct.

VOID

Owner's/Operator's Signature

Date

Gas
**Salt Lake County
Vehicle Inspection Report (VIR)**

PASS I/M & SAFETY

This document must remain in the vehicle. It may not be used to register the vehicle.

Visual Inspection: PASS Functional Check: PASS I/M Test: N/A OBD: PASS Safety Inspection: N/A

Test Date/Time: 08/21/2008 @ 18:43 License: 447USD I/M Fee: No charge Certificate:

Congratulations! Your vehicle passed the I/M Test!

By keeping your vehicle well maintained you are helping to keep over 90 tons of harmful vehicle emissions out of the atmosphere each day. These emissions contribute to high levels of carbon monoxide, ozone and particulate matter. Individuals exposed to high levels of these pollutants experience health problems.

Thanks!

Model Year: 1996	Make: CHEVROLET	Model: K1500 TAHOE
Type: Truck	State: UT	VIN: 1GNEK13R9TJ426727
Engine Size: 5.7 L	Cylinders: 8	Transmission: Automatic
GVWR: 5999	Test Weight: N/A	VLT Record #: 14925
Odometer: 188949	Certification: California	Inspection Reason: Training mode
Fuel Type: Gasoline	Exhaust: Single	Test Authorization #: 0

Emission Control Systems Visual Inspection/Functional Check Results

(Visual/Functional tests are used to assist in the identification of crankcase and cold start emissions which are not measured during the I/M test)

<u>ECS</u>	<u>Result</u>	<u>ECS</u>	<u>Result</u>	<u>ECS</u>	<u>Result</u>
Air Injection	N/A	Catalyst	PASS	Fuel Inlet Restrictor	PASS
EGR	PASS	Fuel Evaporative Controls	PASS	PCV	PASS
Malfunction Indicator Light	N/A	Fuel Cap Integrity Test	PASS		

OBD II Readiness Monitors

Misfire	READY	Heated Cat	N/A	O2 Sensor	READY		
Fuel Sys	READY	Evap Sys	N/A	O2 Heater	READY		
Comp	READY	Air	N/A	EGR Sys	READY	KOER	PASS
Catalyst	READY	A/C Retrig	N/A	MIL	OFF	KOEO	PASS

Thank you. If you have questions regarding the I/M program call (801) 313-6720.

If you have questions regarding your specific I/M or Safety Inspection, please contact your Inspection Station listed below:

I/M Inspection Station Information

SOUTH STATE AUTO
8244 SOUTH STATE STREET 84047
Phone: 801 561-5577
Station Number: 00090896

Technician Name/Number: /
Repair Tech Name/Number:
Software Version: 0702
Analyzer Number: AA987159

I certify that to the best of my knowledge, the information in the report is true and correct.

VOID

Date

Technician's Signature

I certify that to the best of my knowledge, the information in the report is true and correct.

VOID

Date

Owner's/Operator's Signature

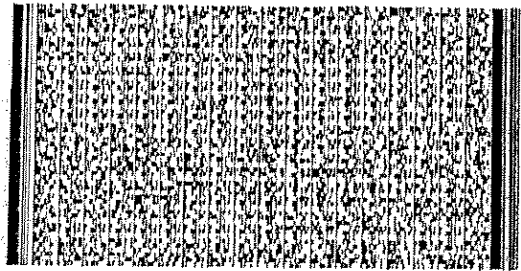
Exhibit C

Vehicle Registration



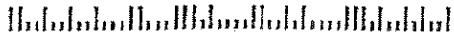
Division of Motor Vehicles
UTAH STATE TAX COMMISSION
210 North 1950 West Salt Lake City, Utah 84134
Telephone (801) 297-7780 or 1-800-DMV-UTAH

Vehicle Registration Certificate



#BWNGSFT

#1022 8788 86#



JACK M MCINTYRE

3299 W 3540 S

SALT LAKE CITY UT 84119-3519

Private Record

Expires Last Day Of: Jun/2009

Owner Information

JACK M MCINTYRE

OR KIMBERLEE J MCINTYRE

3299 W 3540 S

SALT LAKE CITY UT 84119-3519

Decal Number: 091229681

License Plate Number: 447USD

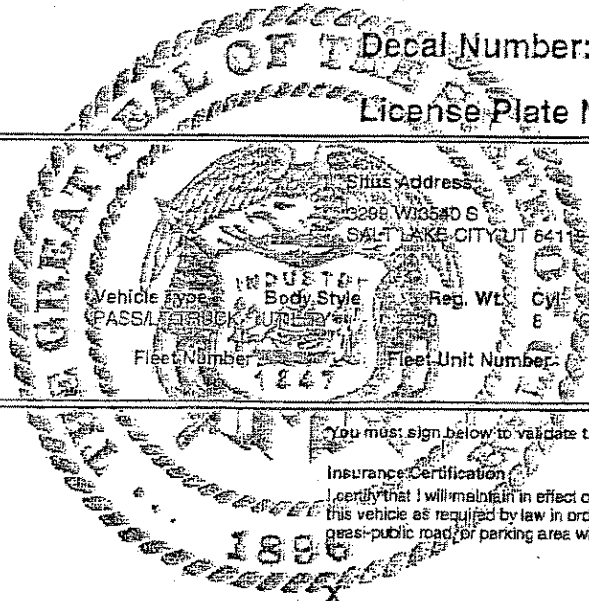
Vehicle Information

VIN

1GNEK13R9TJ426727

Year	Make	Model
1996	CHEVROLET	TAHOE

License type
CENTENNIAL PASSENGER/LT TRUCK



Street Address

3299 W 3540 S

SALT LAKE CITY UT 84119-3519

Vehicle type	Body Style
PASSENGER	SUV

Reg. Wt.

Cyl

Fuel

CC

HP

E GASOLINE

Fleet Number

Fleet Unit Number

Transaction Number

20081711NR9800543

Brand: NONE

Emission Compliance: 1506520187

Safety Inspection: 2101851385

You must sign below to validate this registration certificate.

Insurance Certification

I certify that I will maintain in effect owner's or operator's security (insurance) for this vehicle as required by law in order to operate this vehicle on a highway, quasi-public road, or parking area within this state.

Remove the decal and display on your vehicle in the appropriate place prior to the expiration of your current registration. Any alterations to the decal or registration certificate will cause the registration of the vehicle to be invalid.

This Registration shall be carried in vehicle at all times.

Vehicle PRN Rev. 02/01

UTAH
SL JUN 2009

Exhibit D

Utah Code Ann. §59-10-1009

1 of 1 DOCUMENT

UTAH CODE ANNOTATED

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*** STATUTES CURRENT THROUGH THE 2007 FIRST SPECIAL SESSION ***

*** AND THE NOVEMBER 2007 ELECTION ***

*** ANNOTATIONS CURRENT THROUGH 2008 UT 5 (2/1/2008); 2008 UT APP 43 ***

*** (2/14/2008) AND JANUARY 1, 2008 (FEDERAL CASES) ***

TITLE 59. REVENUE AND TAXATION
CHAPTER 10. INDIVIDUAL INCOME TAX ACT
PART 10. NONREFUNDABLE TAX CREDIT ACT

Go to the Utah Code Archive Directory

Utah Code Ann. § 59-10-1009 (2008)

Legislative Alert: LEXSEE 2008 Ut. HB 106 -- See section 4.

§ 59-10-1009. Definitions -- Cleaner burning fuels tax credit

(1) As used in this section:

(a) "Board" means the Air Quality Board created in Title 19, Chapter 2, Air Conservation Act.

(b) "Certified by the board" means that:

(i) a motor vehicle on which conversion equipment has been installed meets the following criteria:

(A) before the installation of conversion equipment, the vehicle does not exceed the emission cut points for a transient test driving cycle, as specified in 40 C.F.R. Part 51, Appendix E to Subpart S, or an equivalent test for the make, model, and year of the vehicle;

(B) the motor vehicle's emissions of regulated pollutants, when operating on fuels listed in Subsection (2)(a)(ii)(A) or (2)(a)(ii)(B), is less than the emissions were before the installation of conversion equipment; and

(C) a reduction in emissions under Subsection (1)(b)(i)(B) is demonstrated by:

(I) certification of the conversion equipment by the federal Environmental Protection Agency or by a state whose certification standards are recognized by the board;

(II) testing the motor vehicle, before and after installation of the conversion equipment, in accordance with 40 C.F.R. Part 86, Control Emissions from New and In-use Highway Vehicles and Engines, using all fuels the motor vehicle is capable of using; or

(III) any other test or standard recognized by board rule; or

(ii) special mobile equipment on which conversion equipment has been installed meets the following criteria:

(A) the special mobile equipment's emissions of regulated pollutants, when operating on fuels listed in Subsection (2)(a)(iii)(A) or (2)(a)(iii)(B), is less than the emissions were before the installation of conversion equipment; and

(B) a reduction in emissions under Subsection (1)(b)(ii)(A) is demonstrated by:

(I) certification of the conversion equipment by the federal Environmental Protection Agency or by a state whose certification standards are recognized by the board; or

(II) any other test or standard recognized by the board.

(c) "Clean fuel grant" means a grant a claimant, estate, or trust receives under Title 19, Chapter 1, Part 4, Clean Fuels and Vehicle Technology Program Act, for reimbursement of a portion of the incremental cost of the OEM vehicle or the cost of conversion equipment.

(d) "Conversion equipment" means equipment referred to in Subsection (2)(a)(ii) or (2)(a)(iii).

(e) "Electric-hybrid vehicle" is as defined in 42 U.S.C. Sec. 13435.

(f) "Incremental cost" has the same meaning as in Section 19-1-402.

(g) "OEM vehicle" has the same meaning as in Section 19-1-402.

(h) "Special mobile equipment":

(i) means any mobile equipment or vehicle not designed or used primarily for the transportation of persons or property; and

(ii) includes construction or maintenance equipment.

(2) (a) Except as provided in Subsection (2)(b), for taxable years beginning on or after January 1, 2001, but beginning on or before December 31, 2010, a claimant, estate, or trust may claim a nonrefundable tax credit against tax otherwise due under this chapter in an amount equal to:

(i) 50% of the incremental cost of an OEM vehicle registered in Utah minus the amount of any clean fuel grant received, up to a maximum tax credit of \$ 3,000 per vehicle, if the vehicle:

(A) is fueled by propane, natural gas, or electricity;

(B) is fueled by other fuel the board determines annually on or before July 1 to be at least as effective in reducing air pollution as fuels under Subsection (2)(a)(i)(A); or

(C) meets the clean-fuel vehicle standards in the federal Clean Air Act Amendments of 1990, 42 U.S.C. Sec. 7521 et seq.;

(ii) 50% of the cost of equipment for conversion, if certified by the board, of a motor vehicle registered in Utah minus the amount of any clean fuel conversion grant received, up to a maximum tax credit of \$ 2,500 per vehicle, if the motor vehicle:

(A) is to be fueled by propane, natural gas, or electricity;

(B) is to be fueled by other fuel the board determines annually on or before July 1 to be at least as effective in reducing air pollution as fuels under Subsection (2)(a)(ii)(A); or

(C) will meet the federal clean fuel vehicle standards in the federal Clean Air Act Amendments of 1990, 42 U.S.C. Sec. 7521 et seq.; and

(iii) 50% of the cost of equipment for conversion, if certified by the board, of a special mobile equipment engine minus the amount of any clean fuel conversion grant received, up to a maximum tax credit of \$ 1,000 per special mobile equipment engine, if the special mobile equipment is to be fueled by:

(A) propane, natural gas, or electricity; or

(B) other fuel the board determines annually on or before July 1 to be:

(I) at least as effective in reducing air pollution as the fuels under Subsection (2)(a)(iii)(A); or

(II) substantially more effective in reducing air pollution than the fuel for which the engine was originally designed.

(b) Notwithstanding Subsection (2)(a), for taxable years beginning on or after January 1, 2006, a claimant, estate, or trust may not claim a tax credit under this section with respect to an electric-hybrid vehicle.

(3) A claimant, estate, or trust shall provide proof of the purchase of an item for which a tax credit is allowed under this section by:

(a) providing proof to the board in the form the board requires by rule;

(b) receiving a written statement from the board acknowledging receipt of the proof; and

(c) retaining the written statement described in Subsection (3)(b).

(4) Except as provided by Subsection (5), the tax credit under this section is allowed only:

(a) against any Utah tax owed in the taxable year by the claimant, estate, or trust;

(b) in the taxable year in which the item is purchased for which the tax credit is claimed; and

(c) once per vehicle.

(5) If the amount of a tax credit claimed by a claimant, estate, or trust under this section exceeds the claimant's, estate's, or trust's tax liability under this chapter for a taxable year, the amount of the tax credit exceeding the tax liability may be carried forward for a period that does not exceed the next five taxable years.

HISTORY: C. 1953, 59-10-127, enacted by L. 1992 (3rd S.S.), ch. 2, § 2; 1993, ch. 170, § 5; 1996, ch. 257, § 3; 2000, ch. 287, § 5; 2002, ch. 231, § 3; 2003, ch. 198, § 9; 2004, ch. 90, § 62; 2005, ch. 108, § 3; 2005, ch. 294, § 7; renumbered by L. 2006, ch. 223, § 31; 2007, ch. 306, § 61.

NOTES:

AMENDMENT NOTES: --The 2002 amendment, effective May 6, 2002, substituted "63-34-202" for "9-1-702" in Subsections (1)(e) and (f) and updated the statutory reference in Subsection (2)(a)(iii) and (2)(b)(iii).

The 2003 amendment, effective May 5, 2003, with retrospective operation to taxable years beginning on or after January 1, 2003, substituted "40 C.F.R. Part 51" for "40 CFR 51" in Subsection (1)(b)(i)(A); substituted 40 C.F.R. Part 86, and its new title for 40 CFR 86 and the old

title in (1)(b)(i)(C)(II); substituted the current Subsection (3)(c) for the former which read "attaching the written statement obtained from the board to the tax return in which the credit is claimed" and made stylistic changes.

The 2004 amendment, effective May 3, 2004, substituted "Title 63, Chapter 34, Part 2" for "Title 9, Chapter 1, Part 7" in Subsection (1)(c).

The 2005 amendment by ch. 294, effective May 15, 2005, substituted "Title 19, Chapter 1, Part 4" for "Title 63, Chapter 34, Part 2" in Subsection (1)(c) and updated statutory references.

The 2005 amendment by ch. 108, effective for taxable years beginning on or after January 1, 2006, added Subsections (1)(e) and (2)(b), making related designation and reference changes, and substituted "2010" for "2005" in Subsection (2)(a).

The 2006 amendment, effective May 1, 2006, with retrospective operation for taxable years beginning on or after January 1, 2006, renumbered this section, which formerly appeared as § 59-10-127; substituted "claimant, estate, or trust" for "taxpayer" throughout the section and for "individual" in Subsection (3); and inserted "nonrefundable" in Subsection (2)(a).

The 2007 amendment, effective April 30, 2007, substituted "Clean Fuels and Vehicle Technology Program Act" for "Clean Fuels Program Act" in Subsection (1)(c).

Exhibit E

Utah Administrative Code

§R307-121-4

R307-121-4. Procedures for Vehicles Converted to Clean Fuels.

To demonstrate that a conversion of a motor vehicle to be fueled by clean fuel is eligible, proof of purchase shall be made by submitting the following documentation to the executive secretary:

- (1) VIN;
 - (2) fuel type before conversion;
 - (3) fuel type after conversion;
 - (4)(a) if within a county with an I/M program, a copy of the vehicle inspection report from an approved station showing that the converted alternate fuel vehicle meets all county emissions requirements for all installed fuel systems, or
(b) a signed statement by an ASE certified technician that includes the VIN and states that the conversion is functional;
 - (5) each of the following:
 - (a) conversion system manufacturer,
 - (b) conversion system model number,
 - (c) date of the conversion, and
 - (d) name, address, and phone number of the person that converted the vehicle;
 - (6) proof of certification required in 59-10-1009(1)(b) or 59-7-605(1)(b); and
 - (7) a copy of the vehicle registration.
-
-
-

Exhibit F

Utah State Implementation Plan

Section X Part C

UTAH STATE IMPLEMENTATION PLAN

SECTION X

VEHICLE INSPECTION
AND MAINTENANCE PROGRAM

PART C

SALT LAKE COUNTY

Adopted by the Utah Air Quality Board
October 6, 2004

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SECTION X, PART C
SALT LAKE COUNTY
Appendices

- 1 Motor Vehicle I/M Program Ordinances
 - 1.a Salt Lake City-County Health Department Regulation #22A Governing the Motor Vehicle Emissions Inspection Maintenance Program for the Control of Air Contaminant Emissions from Motor Vehicles, March 5, 1998
 - 1.b Salt Lake County Council Resolution #3480, August 5, 2003- Fees
 - 1.c Salt Lake County Commission Resolution #2367, September 18, 1996

UTAH STATE IMPLEMENTATION PLAN
SECTION X
AUTOMOTIVE INSPECTION AND MAINTENANCE (I/M) PROGRAM
PART C
SALT LAKE COUNTY

1. I/M performance standard

Federal requirements EPA's I/M regulation, 40 CFR Part 51, Inspection and Maintenance Program Requirements, last amended at 66 FR 18156, April 5, 2001, specifies a model Basic I/M program. Utah is required by Section 182 of the Clean Air Act to implement an I/M program in Salt Lake County that is at least as effective as the EPA's Basic Performance Standard. The Basic I/M performance standard is specified in 40 CFR 51.352. Regulators are not required to implement the exact elements specified in EPA's model I/M programs. EPA's I/M regulations instead require a performance demonstration that local I/M programs result in automotive emissions equal to or less than predicted for the EPA model I/M program. State and local governments may choose options best suited for their area to meet the performance standard.

I/M Performance Standard Salt Lake County began its I/M program in 1984. The I/M program exceeds the Basic I/M performance standard for all pollutants. Salt Lake County was redesignated as attainment for ozone on July 17, 1997 and is not classified for carbon monoxide.

Salt Lake Salt Lake County I/M program requirements The Utah Air Quality Board adopted an ozone maintenance plan for Salt Lake and Davis Counties on November 5, 1993. The plan was reorganized and adopted on January 5, 1995. Revisions to the ozone maintenance plan were adopted by the Board on June 5, 1996, and January 7, 1997; EPA approved the plan on July 17, 1997. The ozone maintenance plan required implementation of an improved I/M program no later than January 1, 1998. The ozone maintenance plan established a performance standard for both counties that is more stringent than the federal Basic I/M performance standard. Parts A and C of Section X, together with referenced appendices, demonstrate compliance with the improved I/M program for Salt Lake County as specified in Part IX.D.2.g of the Ozone SIP and herein after referenced as Salt Lake County's Program.

I/M Program MOBILE modeling The MOBILE model is able to calculate emission factors, grams of a particular pollutant per vehicle mile traveled across the fleet in an area (G/VMT), given information about the fleet, climate, fuel characteristics, and I/M programs in a local area. The latest approved release of the MOBILE model was used to demonstrate the I/M performance standard. This analysis and documentation is included in the respective criteria pollutant section of the SIP. The modeling demonstrates compliance with both the federal Basic I/M performance standard and the Ozone Maintenance Plan Basic I/M performance standard. Attainment of this

performance standard only required I/M emission benefits derived from a test-and-repair network. Subsequent to this demonstration, EPA promulgated Additional Flexibility Amendments to the Vehicle Inspection Maintenance Requirements effective August 23, 2000. This rule change removed the mandatory I/M rule provision establishing the decentralized, test-and-repair network credit discount and permits areas to demonstrate increased I/M program effectiveness of their networks.

2. Network type

Salt Lake County's I/M program comprises a decentralized, test-and-repair network with approximately 340 stations. The network provides ASM2 tailpipe inspections in a decentralized test-and-repair network for light duty gasoline vehicles older than 1996. On-Board Diagnostic (OBD) compliant 1996 and newer model year vehicles undergo an applicable OBD inspection. Non-OBD compliant vehicles exceeding 85900 lbs GVWR and/or with full-time four wheel or all wheel drive undergo a Two-Speed-Idle (TSI) inspection. The Salt Lake Valley Health Department regulation administering the program is provided in Appendix C.1.

3. Tools and resources

Funding mechanisms Salt Lake County's I/M program is funded through two mechanisms. At the time of registration, the Utah State Tax Commission Motor Vehicle Customer Service Division collects an Air Pollution Control (APC) fee of \$3 per vehicle. Those monies are remitted to the county and the fees are dedicated to I/M needs. In addition, the County charges fees for various permitting activities. A fee schedule can be found in Appendix C of the Salt Lake County Regulation #22A for the program.

Funding requirements Salt Lake County will continue to allocate funding as needed to comply with the relevant requirements specified in Utah's SIP; Utah statutes; county regulations and policies; and the federal I/M program regulation. Program budgets will include funding for resources necessary to adequately: manage the program; conduct covert and overt audits, including repairs as specified in Section 13 below; assist and educate inspectors, repair technicians, station owners, and the public; manage, analyze, and report data; ensure compliance with the program by inspectors, stations, and vehicle owners; and evaluate and upgrade the programs.

4. Test convenience

There are approximately 340 I/M stations currently permitted within Salt Lake County. Operating hours are not specified by the county. However, an I/M technician must be available for at least 40 hours per week at facilities open to the public. Some stations that test and service only one type of vehicle are permitted. Also there are government and private fleet permitted stations that are not open to the public.

5. Vehicle Coverage

Subject fleet All model year 1968 and newer model year light duty vehicles, light duty trucks, and heavy duty trucks registered or principally-operated in Salt Lake County are subject to the I/M program except for exempt vehicles. All vehicles six years and older on January 1 are tested annually; newer vehicles are tested every other year as per Utah 41-6-163(6), last amended in 2002. Modeling demonstrates that annual testing for newer vehicles is not needed to maintain the National Ambient Air Quality Standards in Salt Lake County.

Alternative fuels Vehicles operated on alternative fuels such as propane, alcohol, and natural gas are also subject to the program. Dual-fueled vehicles are tested twice, once on each fuel.

Government fleet Section 41-6-163.6(1)(b) of the Utah Code requires that all vehicles owned or operated in the I/M counties by federal, state, or local government entities comply with the I/M programs. Salt Lake County permits government stations and certifies inspectors to perform I/M inspections. The I/M station permit and inspector certification requirements are the same for government fleets as for private or commercial stations and inspectors. Some government agencies choose to have their vehicles inspected at a commercial I/M station. Salt Lake County requires submittal of a list of subject vehicles and a certificate of compliance or waiver for each vehicle every year.

Vehicles owned by students and federal employees Section 41-6-163.3(5) requires universities and colleges located in Utah's I/M areas to require proof of compliance with the I/M program for vehicles which are permitted to park on campus regardless of where the vehicle is registered. Vehicles operated by federal employees and operated on a federal installation located within an I/M program area are also subject to the I/M program regardless of where they are registered. Proof of compliance consists of a current vehicle registration in an I/M program area or an I/M certificate of compliance or waiver, or evidence of exempt vehicle status as specified in this section.

Rental vehicles All vehicles available for rent or use in Salt Lake County are subject to its I/M program. To the extent practicable, all vehicles principally operated in the county are subject to the I/M program.

Farm truck exemption Eligibility for the farm truck exemption from the I/M programs is specified in Section 41-6-163.6(4) and must be verified in writing by Salt Lake County I/M program staff. The owner must sign an affidavit on Utah State Tax Commission form TC-838 that vehicle use will be limited to agricultural activities. A copy of the form is provided in the Technical Support Document for Section X, Part A.

Due to past abuses by vehicle owners, Salt Lake County strictly limits use of the farm truck exemption.

Diesel vehicle exemption. Salt Lake County implemented its diesel I/M program on January 1, 1997 in accordance with Salt Lake City-County Health Department Regulation #28.

New vehicle exemption. Proof that a vehicle is new and being registered for the first time is established by presentation of a Manufacturer's Statement of Origin (MSO) at the time of registration.

Out-of-state exemption. Vehicles registered in Salt Lake County, but operated out-of-state are eligible for an exemption. The owner must complete Utah State Tax Commission form TC-810 in order to be registered without inspection documentation. The owner must explain why the vehicle is unavailable for inspection in Utah. Common situations include Utah citizens that are military personnel stationed outside of the state, students attending institutions of higher education elsewhere, and people serving religious assignments outside the area. If the temporary address of the owner is located within another I/M program area listed on the back of the form, the owner must submit proof of compliance with that I/M program at the time of, and as a condition precedent to, registration or renewal of registration. The vehicle owner must identify their anticipated date of return to the state and is required to have the vehicle inspected within 10 days after the vehicle is back in Utah. Salt Lake County maintains a record of such exemptions and requires submission of an I/M inspection certificate or waiver at the indicated time.

Exempt vehicles. The following vehicles are exempt from inspection: motorcycles, electric powered vehicles, farm vehicles and equipment, construction equipment, off-road vehicles and new vehicles being registered for the first time.

6. Test procedures and standards

Specifications. Detailed specifications for the I/M test procedures and standards are described in the Salt Lake Valley Health Department regulations provided in Section X, Part C, Appendices.

I/M Program test procedure. The inspection for vehicles older than 1996 consists of a loaded-mode emissions test for concentrations of hydrocarbons (HC), carbon monoxide (CO), and oxides of nitrogen (NO_x), a functional inspection of the gas cap and a visual/tampering inspection of the PCV, EGR, AIR and catalytic converter systems. OBDII testing is performed on 1996 and later model year vehicles in compliance with federal statute. All emissions inspections are performed using the BAR97-compliant UTAH98 Analyzer. The UTAH98 Analyzer calibration specifications and emissions test procedures meet the minimum standards established in above referenced

specification. ASM2 testing uses a BAR97-compliant dynamometer. Gas cap and EGR valve function tests will be included in the UTAH98 program. Full-time and All-wheel four wheel drive and vehicles with a GVWR exceeding 8500 lbs undergo a Two-Speed Idle test unless they are OBD-compliant.

Pre-inspection emissions-related repairs Inspectors in the county's test-and-repair networks are required to perform the emissions test prior to making any emissions-related repairs when a vehicle is presented for an emissions inspection. All inspectors who conduct test-only inspections, are required to ask the vehicle owner or operator whether a tune-up or other emissions-related repairs have been performed within 6 weeks prior to the emissions inspection and to document the owner's response in the computer vehicle information database (VID).

Safety issues Vehicles presented in unsafe condition must be repaired before inspection. Vehicles are also subject to an annual safety inspection administered by the Highway Patrol. Submission of proof of compliance with the safety program is also required as a condition for registration or renewal of registration. Most owners in Salt Lake County's test-and-repair network have the safety and emissions inspection performed at the same time. Data relative to the safety inspection can be recorded in the UTAH98 I/M Analyzers. The Salt Lake County I/M program is administered with close cooperation with the Utah Highway Patrol Safety Program. UTAH98 I/M program equipment, including dynamometers, are required to be operated in accordance with manufacturer's specifications to prevent injury or damage to people or equipment. Exhaust gases are to be safely ventilated in accordance with EPA-AA-RSPD-IM-96-2.

Exhaust leaks Vehicles with leaking exhaust systems will be rejected.

I/M program emission standards The Salt Lake Valley Health Department Regulation #22A, Appendix D, includes hydrocarbon, oxides of nitrogen and carbon monoxide emission standards. These emission standards allow for quick adjustment of the standards in case actual failure rates fall below the level specified in the State Implementation Plan. The emission standards for the UTAH98 I/M program were used in the MOBILE modeling to demonstrate compliance with the federal Basic I/M performance standard.

Stringency Salt Lake Valley Health Department will adjust tailpipe emission standards as necessary to maintain a stringency rate of at least 22% for pre-81 model year vehicles, the stringency rate used in the UTAH98 I/M performance standard modeling demonstrations.

Re-test standards The same test procedure and emission standards are used for initial tests and retests, regardless of which part a vehicle may have failed during an initial test. The test procedure requires an official test, once initiated, to be performed in its

entirety regardless of intermediate outcomes, except in the case of invalid test conditions, unsafe conditions, or the fast pass/fail algorithms.

Anti-tampering provisions Salt Lake County requires a visual emissions control device inspection to determine whether the air system, catalyst, fuel inlet, exhaust gas recirculation (EGR) valve, evaporative system, positive pressure crankcase valve (PCV), and gas cap are present, appear to be properly connected, and appear to be the correct type for the certified vehicle configuration. Regardless of the vehicle model year, Salt Lake County does not allow waivers for tampered vehicles or money spent to repair tampered or missing emission control devices to be applied towards a minimum waiver cost. The County requires repair of catalyst, and air pump system for model year 1984 and newer vehicles. The county requires repair of any tampering of the air system, catalyst, exhaust gas recirculation (EGR) valve, evaporative system, positive pressure crankcase valve (PCV), and gas cap on model year 1990 and newer vehicles. 1996 and newer vehicles also are required to have emission-related malfunction indicator lights (MIL) extinguished.

Engine changes The Salt Lake County health regulations address engine changes. After an engine change, vehicles are tested to the tailpipe emission standards and anti-tampering requirements applicable to vehicles of the chassis model year. Mixing vehicle classes (e.g., light-duty with heavy-duty) and certification types (e.g. California with federal) within a single vehicle is considered tampering.

Fuel switching Vehicles that are switched to a fuel type for which there is no certified configuration are tested according to the most stringent emission standards for that vehicle model year and vehicle type.

7. Test Equipment

Analyzer access restrictions An inspector access code is required to use the analyzer for official tests, a service access code to repair or service the analyzer, and an auditor access code to access the audit functions. Operating system functions are not accessible to station owners, inspectors, or analyzer service personnel. Programming changes are made by Salt Lake County I/M program auditors from disks supplied by the analyzer manufacturer.

Data security provisions Manual data entry is minimized. For initial inspections, the inspector enters vehicle registration and vehicle information from the keyboard. For retests, the inspector calls up the initial test file, compares the vehicle and owner data, and confirms the VIN/license plate data. Data regarding inspections, analyzer calibration and service, lock-out activities, and audit information are transmitted via phone line to the county every night.

Automated test procedure The analyzer automatically reads all test measurements, records test results in the computer database, determines whether the vehicle has passed or failed a test, and prints vehicle inspection reports and inspection certificates for all subject vehicles. The analyzers are capable of simultaneously sampling dual exhaust vehicles. The analyzer will measure carbon monoxide, carbon dioxide, nitric oxide and hydrocarbon emissions. The test procedure is automated to the highest degree practical to minimize the potential for intentional fraud and/or human error in compliance with ASM2.

Security lockouts The analyzers are programmed to trigger lock-outs when abuse or tampering occur. Lock-outs occur after any security system is tampered, failure to conduct or pass periodic calibration tests, or the data recording medium is full. The analyzer can not be used until the lock-out has been cleared by a Salt Lake County I/M program auditor. The analyzer automatically keeps an electronic record of all lock-outs including the date of the lock-out, the reason for the lock-out, and the date and person that cleared the lock-out.

Analyzer use restriction Salt Lake County requires official emissions tests to be conducted only on registered analyzers. Updates to the analyzer specifications may occur, as necessary, to accommodate new technology vehicles and changes to the program.

Analyzer design and certification The analyzer is BAR97 designed and certified and OBD-compliant. The analyzer performs ASM2 testing in compliance with the Acceleration Simulation Mode Test Procedures, Emission Standards, Quality Control Requirements, and Equipment Specifications Technical Guidance, EPA-AA-RSPD-IM-96-2, July 1996 and 40 CFR 51.358.

8. Quality Control

General quality control specifications The UTAH98 analyzer specification was carefully designed to insure that emission measurement equipment is calibrated and maintained properly, and that inspection, calibration records, and maintenance records are accurately created, recorded, and maintained.

Automatic electronic quality assurance features Operational analyzer quality assurance measures such as analyzer calibration, zero and span check, hydrocarbon hang-up check, and leak check are mandatory automatic analyzer capabilities. Gas accuracy tolerances, dilution limits, analyzer warm up requirements, system response time requirements, optical correction factors, and interference effects are also addressed in the analyzer specifications. If the checks are not performed on schedule or identify measurements outside of acceptable limits established in the specifications, a lock-out occurs preventing use of the analyzer until such problems are corrected. Records of all quality assurance activities with respect to the analyzer are automatically recorded in

the analyzer's electronic database and evaluated by Salt Lake County I/M auditors on a regular basis. The analyzer specifications discuss requirements for assurance that unauthorized access to the I/M database in the analyzer is prevented. Attempts to deliberately avoid or defeat analyzer or inspection quality assurance provisions result in disciplinary action against the I/M mechanic and/or station. The automatic electronic quality assurance features of the analyzer are in compliance with the referenced ASM2 specification, EPA-AA-RSPD-IM-96-2.

Analyzer maintenance The analyzer specifications describes required services, warranty provisions, and documentation that analyzer manufacturers must provide to customers. It includes ensuring that the analyzer meets the quality assurance specifications at the time of delivery, that routine quarterly preventative maintenance is performed, training on how to use, maintain, and operate the analyzer is provided by the manufacturer, and that if repair of defects can not be made promptly a temporary analyzer replacement is provided. Service activities are recorded in the analyzer's electronic database. Maintenance of the analyzer is in compliance with the Salt Lake City-County Health Department Regulation #22A.

Document security Document security for the analyzer is in compliance with the Salt Lake City-County Health Department Regulation #22A.

Analyzer certification Sound engineering practices were followed during the design and certification of the analyzer to insure accurate and repeatable inspections under a range of environmental conditions. Manufacturer owner's manuals, operating instructions, and warranty provisions were also reviewed during the certification process. Comprehensive records of the certification process have been maintained.

General analyzer security provisions Salt Lake City-County Health Department Regulation #22A requires use of a certified and registered UTAH98 I/M analyzer for official inspections. Inspection records include the analyzer registration number. The regulations make it illegal to alter analyzer software or hardware without written approval. Analyzer calibration requirements, maintenance, and warranty provisions are also specified in the above Salt Lake Valley Health Department regulations.

9. Waivers

Waiver rate Salt Lake County will take corrective action as needed to maintain a maximum waiver rate of 1% of the initially failed vehicles or the Utah Air Quality Board will revise the SIP and emission reductions claimed based on the actual waiver rate. The conditions for issuing waivers legally authorized and specified in the Salt Lake County regulations meet the minimum waiver issuance criteria specified in 40 CFR Subpart E 51.360.

Waiver procedures The Vehicle Inspection Report (VIR) printed by the I/M analyzer after each inspection and provided to the vehicle owner/operator includes warranty and waiver information, if the vehicle failed the emissions inspection. A waiver document may be issued only by Salt Lake County I/M Technical Center staff and only after verification of required documentation. Any tampered, missing, or inoperable emission control devices must have been replaced or repaired. At least \$100 for 1968 through 1980 model year vehicles and \$200 for 1981 and newer model year vehicles must have been spent on acceptable emission repairs as verified by a Salt Lake County I/M program auditor by physical examination of the vehicle and review of the repair documentation. Repair documentation, such as receipts, are copied and retained by auditor to prevent reuse. Salt Lake County requires signed documentation on official stationery of a business involved in the automotive repair industry to include labor costs. In Salt Lake County, the retest must reflect a reduction of carbon monoxide oxides of nitrogen and/or hydrocarbon emissions after repairs. Emissions defects indicated by OBD fault codes must be repaired for the vehicle to qualify for a waiver. Vehicles still under the federal emissions warranty are not eligible for a waiver until all warranties are exhausted. Warranted repair and tampering repair may not be applied to the repair cost waiver limits. Waivers are only valid for one test cycle. The vehicle owner surrenders the original waiver document at the time of registration; copies are not accepted for registration purposes. Specific provisions regarding waivers may be found in the Salt Lake County health regulations and the Utah Tax Commission Division of Motor Vehicle policy manual that is available upon request. Salt Lake County does not provide for time extensions to relieve economic hardships in obtaining emission-related repairs.

10. Motorist compliance enforcement

Registration denial Salt Lake County's I/M program is enforced by means of registration denial. Vehicle owners must present proof of compliance with the I/M program, a waiver, or evidence of exemption from the I/M program as a condition precedent to vehicle registration or registration renewal. Citations are routinely issued to operators of vehicles with expired or missing license plates during routine traffic stops, parking lot inspections, and roadblocks. As specified in Section 41-1a-1303 of the Utah Code, driving without registration is a Class C misdemeanor. The penalty for a Class C misdemeanor is imprisonment of no more than 90 days and \$750 for persons or up to \$1000 for corporations, associations, partnerships, or government instrumentalities. In addition to paying a fine, the motorist must register the vehicle. It is currently a Class B misdemeanor to violate a County health regulation. The penalty for a Class B misdemeanor is an imprisonment not exceeding six months and for persons a fine of up to \$1000 or for corporations, associations, partnerships, or government instrumentalities a fine of up to \$5000. In Utah, the magnitude of such penalties is a judicial rather than an administrative decision. Per Section 41-1a-1315 falsification of evidences of title and registration is a second degree felony.

Certificate of Compliance The Certificate of Compliance is dated by the I/M analyzer immediately after a passing inspection is completed. The certificate is only valid for registration purposes for two months. At the same time the analyzer also prints the following information on the certificate to ensure unambiguous vehicle identification: the vehicle identification number (VIN), license number, model year, make, and model. A sample of the Certificate of Compliance is in the UTAH98 specifications. The certificates are only printed in the event that the vehicle passed the emissions inspection. Separate documentation, including the same vehicle information, is used for waivers.

Fuel changes to non-subject status Vehicle changes that would result in registration changes from a subject to exempt status require physical confirmation by Salt Lake County I/M program personnel at the I/M technical center. Falsification of registration or title information is a felony offense.

Title transfers Proof of compliance with the I/M program is required for a title transfer. The system ensures that owners are not able to avoid the program by extending the inspection date through manipulation of the title and registration system.

Salt Lake County I/M program staff, peace officers, and Utah Tax Commission Motor Vehicle Customer Service Division routinely work together to ensure that motor vehicle owners that move into an I/M program area complete registration transfer including compliance with the I/M program. Except for higher education students and active duty military personnel, people are required to register their vehicles in the county in which they are domiciled. As discussed in the Vehicle Coverage section, although these two exempted classes of vehicle owners do not have to register their vehicles in Utah, they do have to comply with the I/M programs. Employment status, maintenance of a residence, enrollment of children in local schools, and voting districts are considered when identifying persons in violation of this requirement.

Salt Lake County I/M program staff work with citizens, the Utah Motor Vehicle Customer Service Division and county attorneys to identify and prosecute people that illegally transfer registration to a non-subject area to avoid the I/M program. The process is very labor intensive. There are many legitimate reasons to be operating a vehicle in an I/M program area that is registered elsewhere. Violators must be dealt with on a case-by-case basis. Persons caught to date have been subject to fines of around \$700. Those prosecuted and convicted could end up with a criminal record and actual jail time. Fraudulent registration of a motor vehicle is a felony offense. Most people confronted with evidence of their guilt and the seriousness of their offense, to date, have complied promptly. The involved agencies are developing more efficient methods of dealing with illegal registrations that result in exemption from the I/M program.

Salt Lake County is committed to a cooperative aggressive effort to ensure that vehicles operated in the county comply with the I/M program to ensure a compliance rate of at least 96%.

11. Motorist compliance enforcement program oversight

Utah Tax Commission, tax assessors, and county roles The Utah Tax Commission Motor Vehicle Customer Service Division and Salt Lake County tax assessor deny application for vehicle registration or renewal of registration without submittal of a valid certificate of compliance, waiver, or verified evidence of exemption. Proof is retained by the tax clerk, micro-photo-copied, and then destroyed. Altered or hand-written documents are not accepted. All certificate data is collected by Salt Lake County I/M program auditors and subjected to scrutiny for evidence of any improprieties.

Database quality assurance The vehicle registration database is maintained and quality assured by the Motor Vehicle Customer Service Division. The I/M inspection database is maintained and quality assured by the Salt Lake County I/M program staff. The Salt Lake County I/M program has access to the Motor Vehicle Customer Service Division database and utilize it on a regular basis for quality assurance purposes. The database is subject to regular auditing, cross-referencing, and analysis. The database is also evaluated using data obtained during roadblocks and parking lot surveys. Evidence of program effectiveness problems trigger additional joint enforcement activities.

Oversight provisions The oversight program includes verification of exempt vehicle status through inspection, data accuracy through automatic and redundant data entry for most data elements, an audit trail for program documentation to ensure control and tracking of enforcement documents, identification and verification of exemption-triggering changes in registration data, and regular audits of I/M inspection records, I/M program databases, and the Motor Vehicle Customer Service Division database.

Enforcement staff quality assurance I/M program auditors and tax clerks involved in vehicle registration are subject to regular performance audits by their supervisors. All enforcement personnel (direct and indirect) involved in the motorist enforcement program are subject to disciplinary action, additional training, and termination for deviation from procedures. Specific provisions are outlined in the Motor Vehicle Customer Service Division procedures manual that is available upon request.

Co-operative enforcement oversight effort The Motor Vehicle Customer Service Division, Utah Division of Air Quality, Utah Highway Patrol and Salt Lake County I/M program staff meet at least once per month to ensure on-going high quality oversight of joint motorist compliance program. EPA audit of this process is authorized if measures to protect tax-payer confidentiality acceptable to Motor Vehicle Customer Service Division are exercised.

12. I/M Program quality assurance

Station/inspector audits Salt Lake County's I/M program regularly audits all certified I/M inspectors and stations to ensure compliance with Salt Lake County health regulations and policies. Particular attention is given to identifying and correcting any fraud or incompetence with respect to vehicle emissions inspections. Compliance with recordkeeping, document security, analyzer maintenance, and program security requirements are scrutinized. The inspector's skill level is also evaluated during audits.

Another major purpose of the audits is to retrain inspectors, as necessary, as soon as problems are identified. Documentation sufficient to support a legal case to suspend or revoke a certification is also collected in the event of serious and/or repeated violations. Most stations and inspectors are audited every month and all at least quarterly.

Covert audits Salt Lake County, to the extent possible, performs a covert audit of each inspector and station at least once a year. The number of covert audits at least equals the number of certified inspectors. Covert audits are performed using a variety of vehicles that are representative of the subject fleet that are set to fail across a full range of malfunctions. Suspected problem stations and inspectors are targeted for earlier and more frequent audits. Complaints also trigger additional audits.

Covert performance audits shall include:

Remote visual observation of inspector performance, which may include the use of aids such as binoculars or video cameras, at least once per year per inspector in high-volume stations (i.e., those performing more than 4000 tests per year);

Site visits at least once per year per number of certified inspectors (per inspector FTE) using covert vehicles set to fail (this requirement sets a minimum level of activity not a requirement that each inspector be involved in a covert audit); and
For stations that conduct both testing and repairs, at least one covert vehicle visit per station per year including purchase of repairs and subsequent retesting if the vehicle is initially failed for tailpipe emissions.

Electronic audit capabilities The Salt Lake County I/M program equipment performs various analyses to identify statistically inconsistent data indicative of problem stations and inspectors. Overt audit records are maintained electronically in the analyzer. After overt audits, the auditor retrieves the data on the analyzer diskette containing the audit, vehicle inspection, and analyzer service, maintenance, and calibration records dating back to the previous audit. The data from each audit is added to the comprehensive central Salt Lake Valley Health Department I/M database. Further analysis of the central database results in identification of stations and inspectors for which additional audits are performed.

Auditor quality assurance Auditors receive 24 hours of formal classroom instruction and are provided on-the-job training in: the use of the analyzer; the Salt Lake County I/M health regulations, basic air pollution control; basic principles of emissions-related motor vehicle engine repair; emission control systems; evidence gathering; administrative procedures and laws; quality assurance practices; and covert audit procedures. Salt Lake County sends auditors to additional automotive emissions-related training and meetings on a regular basis. Auditor supervisors audit the I/M program auditors by reviewing their documentation and also auditing a number of their stations at least once every year.

Written audit procedures Copies of the Salt Lake County I/M program overt and covert audit procedures are provided in Section X, Part C, Appendices. A detailed description of the audit capabilities is found in Section 3.9 of the UTAH98 analyzer specifications.

13. Enforcement against stations and inspectors

General enforcement provisions The Salt Lake County I/M program is responsible for enforcement action against incompetent or dishonest stations and inspectors. The Salt Lake County health regulations include a penalty schedule. For serious or repeated offenses, auditors are authorized to immediately suspend the station or inspector by locking out their UTAH98 analyzer. The County does not have legal authority to impose direct fines on stations or inspectors, but suspension or revocation of a station permit results in a substantial loss of income that is far in excess of \$100 fine suggested by the EPA guidance. Fee settlements are at least as much the station's anticipated income for emissions testing for the time during which the station would be suspended. A station permit may be suspended or revoked even if the owner/operator had no direct knowledge of the violation. In the case of incompetence, re-training is required before the permit is restored.

Salt Lake County revised its penalty schedules to comply with the more stringent specifications included in 40 CFR 51.364; it is found in Appendix E of Salt Lake City-County Health Department Ordinance 22A. At a minimum, inspector certification and station permit suspension shall be imposed for at least 6 months (or a fee retainage or settlement penalty equivalent to the inspector's salary for that period) whenever a vehicle is intentionally improperly passed for any portion of the required test.

Suspension and revocation Suspension or revocation effectively bars an individual from further inspections because the auditor removes the inspector's authorization code from the UTAH98 analyzer. Evidence of indirect participation in emissions inspections by an individual while suspended or revoked would result in legal action against the station. If the station is suspended or revoked the analyzer is totally locked-out. The analyzers are initialized by an auditor for use at a single permitted station and only by

inspectors certified for that station. A record of the serial numbers of all registered analyzers and their locations is maintained by Salt Lake County.

Enforcement records Salt Lake County keeps comprehensive records of all audit activities, warnings, suspensions and revocations, and enforcement activity statistics to the EPA and the executive secretary annually.

14. Data collection

Analyzer inspection data A detailed record of each emissions inspection is performed including, but not limited to the following data, for each vehicle tested: test record number; inspection station number; inspector number; test system number; date of the test; emission test start time; the time final emission scores are determined; vehicle identification number (VIN); license plate number; test certificate number; gross vehicle weight rating (GVWR); model year, make, and type of vehicle; number of cylinders or engine displacement; transmission type; odometer reading; category of test performed (i.e., initial, first retest, or subsequent retest); fuel type of the vehicle; emission scores for HC, CO, NO and CO₂ at 25 mph and 15 mph; and results (pass/fail/not applicable) for visual inspection of the catalytic converter, air system, gas cap, evaporative system, and positive crankcase (PCV) valve. The tailpipe emission standards for each type of vehicle is included in a look-up table in the analyzer. The analyzer automatically uses the appropriate standards for the type of vehicle being tested and makes a pass/fail determination. The inspection data is recorded by the analyzer during the inspection procedure.

Analyzer quality assurance data Quality assurance data including a detailed history of all calibration (including the concentration values of the calibration gases), service, lockout, and document security events are also recorded and maintained by the analyzer. Each record includes, as applicable, the station number, mechanic access number, auditor access number, service access number, analyzer serial number, date, and activity time.

Analyzer data collection The I/M analyzer data collection system meets the requirements specified under 40 CFR 51.365.

15. Data analysis and reporting

Annual reports Salt Lake County shall analyze I/M program data and submits annual reports to the U.S. Environmental Protection Agency and the executive secretary upon request. Beginning in July of 1995, Salt Lake County will submit to EPA and the executive secretary an annual report, for January through December of the previous year, which provides statistics on the testing, quality assurance, and enforcement activities of each I/M program. At a minimum the annual reports will include all of the data elements listed 40 CFR Subpart S 51.366.

Biennial reports Beginning in July of 1996, and biennially thereafter, Salt Lake County shall submit a report to EPA and the executive secretary discussing all changes made in the program design, funding, personnel levels, procedures, regulations, and legal authority. The report will also supply a detailed discussion of the impact of such changes upon the program, any weaknesses or problems discovered in the program over the previous two-year period, the steps that were taken to address those problems, the result of those corrective actions, and any future efforts planned.

16. Inspector training and certification

Inspector certification and initial training No person may conduct an official I/M inspection unless they are certified. Salt Lake County requires all persons desiring to become I/M technicians to pass a pretest to insure they have a basic understanding of automotive engine operation and repair. Only about one half of those attempting to become certified pass the pretest and are allowed to take the formal training class. Salt Lake County requires formal training prior to certifying inspectors. Each class includes at least the following information: the causes and effects of air pollution; the purpose, function, and goal of the I/M program; I/M health regulations, policies, and procedures; technical details of the test procedures and the rationale for their design; emission control device function, configuration, and maintenance; quality control procedures and their purposes; public relations; and safety and health issues related to the I/M inspection process. Salt Lake County provides the training directly. Inspector candidates will not be issued a certificate unless they have passed a written test with at least 80% (or lower if an occupational analysis justifies it) correct responses and a hands-on test during which the trainee demonstrates the ability to properly conduct all test procedures, calibrate the analyzer, properly utilize equipment, and to follow other I/M program requirements. Salt Lake County will take appropriate steps to insure the security of the testing process.

Inspector certification renewal Inspector certification is valid for a period of one year, at which point refresher training and testing, are required prior to certification renewal. An auditor enters the inspector's certification expiration date in the analyzer(s) that the inspector is authorized to use. The analyzer locks out the inspector upon expiration of the certification. Auditors will not clear the lock-out until the inspector has renewed the certification. Salt Lake County may require evidence of more comprehensive emissions-related automotive training as a prerequisite to inspector certification renewal.

Inspector certification suspension and revocation A determination of inspector incompetence or failure to comply with I/M program requirements may result in suspension or revocation or an inspector's certification prior to the annual expiration date. A certification to conduct I/M inspections is not a legal right but rather a privilege

bestowed by Salt Lake County conditional upon adherence to its I/M program requirements.

Inspector training authority and materials Authority to require mandatory I/M inspector training is established and described in the Salt Lake County health regulations.

17. Public information and consumer protection

General public information Salt Lake County, along with the Utah Department of Environmental Quality, provides a comprehensive public education and protection program including strategies to educate the public on: Utah's air quality problems; ways that people can reduce emissions; the requirements of state and federal law; the role of motor vehicles in the air quality problem; the need for and benefits of a vehicle emissions inspection program; ways to operate and maintain a vehicle in a low-emission condition; how to find a qualified repair technician; and the requirements of the I/M program. Information is provided via direct response to inquiries for information, reports, classes, pamphlets, fairs, school presentations, workshops, news releases, posters, signs, and public meetings.

Salt Lake County I/M Technical Center Salt Lake County operates an I/M Technical Center staffed with trained auditors and capable of performing emissions tests. A major function of the I/M technical center is to serve as a referee station to resolve conflicts between certified I/M inspectors, permitted stations, and motorists. Auditors actively protect consumers against fraud and abuse by inspectors, mechanics, and others involved in the I/M program. Complaints made on a confidential basis are investigated and resolved in a manner that conceals the person's identity to ensure protection of whistle blowers. Auditors advise motorists regarding emissions warranty provisions and assist the owners in obtaining warranty-covered repairs for eligible vehicles. Applications for waivers are evaluated by auditors at the I/M technical center and issued only after visual verification that all the requirements for a waiver have been met. The I/M technical center also provides motorists with information regarding the I/M program, general air pollution issues, and emissions-related automotive repairs.

Vehicle inspection report A vehicle inspection report (VIR) is printed and provided to the motorist after each vehicle inspection. The VIR includes a public awareness statement about automotive emissions and lists additional ways that the public can reduce air pollution. The test results are detailed on the VIR. Information about vehicle emissions warranties and the benefits of emissions-related repairs are printed for vehicles that failed the test. Information about waiver requirements and application procedures are printed on the VIR, if the vehicle has failed a retest, including the address and telephone number of the applicable I/M technical center. A complete description of the VIR is included in the UTAH98 analyzer specifications.

Co-operative public education tools A variety of public outreach materials about automotive air pollution issues are developed and distributed by the Salt Lake County I/M program in cooperation with other I/M counties and the Utah Division of Air Quality.

18. Improving repair effectiveness

High priority Salt Lake County implemented its first major Basic I/M program revision on September 1, 1991. Shortly thereafter, the Salt Lake County and the Utah Division of Air Quality staff jointly identified improvement of repair effectiveness as a high priority action item. The Governor's Clean Air Commission also recommended making affordable additional emissions-related training available. In 1998, Salt Lake County implemented further improvements when it established its UTAH98 program. Full emission reductions will only be realized if the repair industry is able to competently diagnose and repair emissions-related defects.

Continuing education To that end, Salt Lake County's I/M staff has worked with Utah's higher education institutions to develop and provide emissions-related automotive technology classes to technicians. Inspectors are also encouraged to take classes offered by trade organizations, automobile manufacturers, and dealers. Salt Lake County subsidizes the tuition for certified I/M inspectors. The certification renewal tests are difficult enough to make this provision a good incentive. The classes are advertised in the county I/M technical bulletins.

I/M program repair support activities In initiating improved automotive educational opportunities, Salt Lake County works on a day-to-day basis to ensure that repair information is available. I/M stations are required to have available up-to-date relevant automotive diagnostic references and tools as a condition for obtaining a permit. Salt Lake County maintains a hot line to its I/M technical center that any mechanic can call for technical assistance related to vehicle inspection, diagnosis, and repair. Technical bulletins are regularly mailed to each certified inspector with information regarding training schedules, common problems found with particular engine families, and diagnostic tips.

19. I/M SIP Implementation

The I/M program regulations, policies, procedures, and activities specified in this I/M SIP revision have been implemented. Salt Lake County shall continue to implement and operate the I/M program until a maintenance plan without an I/M program is approved by EPA in accordance with Section 175 of the Clean Air Act as amended.

Utah State Tax Commission
Clean Fuel Vehicle Tax Credit

TC-40V
Get forms online - tax.utah.gov Rev. 12/07

Do not send this form with the return. Keep this form and all related documents with your records. You must complete a new form each year you claim a carryforward credit.

Taxpayers may claim a nonrefundable credit on their individual income tax, corporate franchise tax or fiduciary tax returns for the purchase or conversion of vehicles that use cleaner burning fuels. A separate form must be completed for each vehicle claimed. The credit may only be taken once per vehicle. It must be certified and claimed in the taxable year in which the item is purchased or converted. If the credit claimed exceeds the tax liability for a taxable year, the credit that exceeds the liability may be carried forward for up to five taxable years. See Instructions on reverse side.

NOTE: A hybrid vehicle does not qualify for the clean fuel vehicle credit for tax years beginning after 2005.

Part A - This section must be completed by the taxpayer

Taxpayer's name JACK M. McIntyre	Telephone number 801-266-3399	Social security number or EIN [REDACTED]
Address 3299 W. 3540 S	City WVC	State and ZIP code Utah 84119
Vehicle Identification Number 1GNEK13R9TJ426727		

Part B - This section must be completed by the Division of Air Quality, Department of Environmental Quality

Indicate the following:

1. The vehicle is fueled by (check all that apply):
☐ Propane ☒ Natural gas ☐ Electricity ☐ Other _____; or
☒ Gasoline ☐ Diesel

2. ☐ The vehicle meets clean fuel vehicle standards in the federal Clean Air Act

3. ☒ Converted vehicle ☐ OEM Vehicle (a vehicle manufactured to use a clean fuel) ☐ Converted special mobile equipment

Certification by the Division of Air Quality, Department of Environmental Quality

I certify to the best of my knowledge and belief the information contained in Parts A and B above are true and complete.

Authorized signature (required) X	Date signed	DEQ original stamp of approval (required)
Title		

Part C - This section must be completed by the taxpayer

Amount of qualifying expenditures \$ 4985	Amount of credit claimed (See General Instructions on reverse side for credit limitations) \$ 2492.50
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IMPORTANT - PLEASE READ
Refer to the instructions for your INCOME TAX (TC-40), CORPORATE TAX (TC-20 or TC-20S), or FIDUCIARY TAX (TC-41) return to determine the line number on which you will record this credit.
The credit code is "05" for all returns.

The Air Quality certification signature may be obtained by mailing or presenting this form with the required documentation to Division of Air Quality, 150 North 1950 West, SLC, UT 84116, telephone (801) 536-4026.

For further information regarding the tax credit, contact the Utah State Tax Commission at (801) 297-2200 or 1-800-662-4335, outside the Salt Lake area.

Americans with Disabilities Act accommodations:

For tax information, contact the Tax Commission at (801) 297-3811 (TDD 297-2020). Please allow three working days for a response.

EXHIBIT E



State of Utah

JON M. HUNTSMAN, JR.
Governor

GARY HERBERT
Lieutenant Governor

Department of
Environmental Quality

William J. Sinclair
Acting Executive Director

DIVISION OF AIR QUALITY
Cheryl Heying
Director

DAQM5-002-09

January 14, 2009

Jack M. McIntyre
3299 W. 3540 South
West Valley City, Utah 84119

Dear Mr. McIntyre,

This letter is in reference to the submittal of the TC-40V Clean Fuel Vehicle Tax Credit form, received on September 2, 2008 for vehicle identification number (VIN) 1GNEK13R9TJ426727. We regret to inform you that this vehicle does not meet the requirements under U.C.A. § 59-10-1009 (1)(b)(i)(C).

In arguing for your entitlement to the tax credit, your application addresses two general areas: state law and federal law.

A. State Law

The Air Conservation Act authorizes the Air Quality Board to "establish certification procedures and requirements for certification of the conversion of a motor vehicle to a clean-fuel vehicle, certifying the vehicle is eligible for the tax credit" pursuant to U.C.A. §§ 59-7-605 and 59-10-1009. See U.C.A. § 19-2-104(3)(u). Sections 59-7-605 and -1009 define a conversion "certified by the Board" to be:

(j) a motor vehicle on which conversion equipment has been installed meets the following criteria:

(A) before the installation of conversion equipment, the vehicle does not exceed the emission cut points for a transient test driving cycle, as specified in 40 C.F.R. Part 51, Appendix E to Subpart S, or an equivalent test for the make, model, and year of the vehicle;

(B) the motor vehicle's emissions of regulated pollutants, when operating on a fuel listed in Subsection (2)(a)(ii)(A) or (2)(a)(ii)(B), is less than the emissions were before the installation of conversion equipment; and

U.C.A. §§ 59-7-605(1)(b); 59-10-1009(1)(b).

DAQ has promulgated certification procedures as authorized by the statute, located at Utah Admin. Code R307-121.

Based on the foregoing statutory provisions, a vehicle must: 1) not exceed the emission cut points for a transient test driving cycle prior to the conversion, 2) the motor vehicle's emissions of regulated pollutants after conversion must be less than the emissions were before the installation of conversion equipment, and 3) show that post-conversion emissions are lower as demonstrated by a "reduction in emissions."

According to the statute, a "reduction in emissions" is demonstrated by:

(I) certification of the conversion equipment by the federal Environmental Protection Agency or by a state whose certification standards are recognized by the board;

(II) testing the motor vehicle, before and after installation of the conversion equipment, in accordance with 40 C.F.R. Part 86, Control of Emissions from New and In-use Highway Vehicles and Engines, using all fuel the motor vehicle is capable of using; or

(III) any other test or standard recognized by board rule.

The application claims that EPA certification is unnecessary if a vehicle is tested under subsection (III) ("any other test or standard recognized by board rule"), and that the county I/M and OBD II tests are such tests "recognized by board rule" for purposes of obtaining the tax credit.

Subsection (III) states that any other test must be "recognized" by the board, and based on the statutory structure, this recognition is in the context of certification for reduction in emissions for fuel conversions. Thus, reading the statute in its proper context, the test that must be recognized by the rule is not just any test, but by a test recognized by a rule adopted specifically for showing a reduction in emissions after a conversion. I/M and OBD II tests do not (and were not designed to) determine whether a fuel conversion has been performed properly, and the board has never "recognized" those tests for demonstrating the statutory "reduction in emissions." These tests only determine whether the emissions from the vehicle are within the allowed limitations.

Moreover, the procedure outlined in Utah Admin. Code R307-121-4 requires not only an I/M or OBD II test to ensure that the converted vehicle meets the emissions standards, it contains a separate requirement to demonstrate the statutory "reduction in emissions." Utah Admin. Code R307-121-4(4), (6). The application and supporting arguments effectively equate these two provisions, impliedly arguing that the I/M or OBD II tests satisfy both requirements, a scenario that the statute and rule do not contemplate. Under the regulatory procedures, each requirement must be met; each demonstrated by a different test, each test designed for a specific purpose. Nothing in the statute or rule suggests that these two requirements are identical.

Accordingly, the conflation of the two requirements is erroneous. In any event, although they do not satisfy the requirement to show a reduction in emissions under §§ 59-7-605(1)(b)(C) and 59-10-1009(1)(b)(C), those tests are a necessary step in the procedure for obtaining the tax credit, for

the obvious fact that to obtain registration a vehicle must comply with the emissions standards. See Utah Admin. Code R307-121-4(4)(a).

Because the I/M and OBD II tests do not qualify and because the Air Quality Board has not "recognized by rule" any other test for verifying a reduction in emissions for fuel conversions, under the state statute the minimum standard is EPA certification. The application acknowledges that EPA certification was never obtained. Accordingly, for this reason alone the tax credit application is denied.

B. Federal Issues Raised by the Application

~~The state statute and rules alone require denial of the application for the Clean Fuel Tax Credit. However, the application raises two issues of federal law. First, the fuel-switching provision of the Utah State Implementation Plan, and second, whether the non-EPA-certified conversion kit used to convert the vehicle to run on natural gas requires EPA certification.~~

1. State Implementation Plan

The Utah State Implementation Plan contains a fuel-switching provision stating: "[v]ehicles that are switched to a fuel type for which there is no certified configuration are tested according to the most stringent emission standards for that vehicle model year and vehicle type." *Utah State Implementation Plan, Section X, Vehicle Inspection and Maintenance Program, Part C: Salt Lake County*, at 6.

"[T]he most stringent emissions standards" are the *most* stringent standards for that vehicle year and type, regardless of any other tests or standards. Thus, a vehicle meets the most stringent standards only if the vehicle passes by the most stringent test, which is the Federal Testing Procedure outlined in Title 40, Part 86 of the Code of Federal Regulations (which equates to the federal certification referred to in U.C.A. § 59-7-605(1)(b)(C)(II) and § 59-10-1009(1)(b)(C)(II)), rather than a county OBD II or I/M test. Although the application correctly states that the SIP provision allows "fuel switching to the extent that it can be done if it complies with the most rigid emission standards," it incorrectly claims that the subject vehicle "passed all six of the most stringent emission tests for the year and model type." As noted above, the most stringent test is the Federal Testing Procedure (which was not performed for this application), not the county I/M or OBD II tests.

EPA has confirmed this interpretation in three responses (attached) to DAQ inquiries. Further, as EPA stated, "the language of the provision indicates that this provision applies only to vehicle [sic] switched to a type 'for which there is no certified configuration,' further indicating that the provision intended to apply to certification tests." Thus, the Utah State Implementation Plan does not provide an alternative or independent basis for granting the tax credit.

2. Part 85 Federal Tampering Regulations

As to the second issue, under the Clean Air Act and the associated regulations, unless an EPA-certified conversion kit is used, a conversion constitutes tampering with a federally-approved emissions control system. EPA (citations are listed below) has consistently taken the position that

non-certified conversion of a vehicle to natural gas does not exempt it from the conversion certification process.

2.a. Tampering

In a January 24, 2002 memorandum,¹ EPA indicated “. . . that the certification process is the only means to assure with a high degree of confidence that converted vehicles will continue to meet emissions standards throughout their statutory useful life.” 42 U.S.C. § 7522(a)(3)(A) prohibits “. . . any person to remove or render inoperative any device or element of design installed on or in a motor vehicle or motor vehicle engine in compliance with regulations under this subchapter prior to its sale and delivery to the ultimate purchaser, or for any person knowingly to remove or render inoperative any such device or element of design after such sale and delivery to the ultimate purchaser” Thus, once a vehicle is equipped with an EPA-certified control system, it is illegal to tamper with that system either before it is first purchased or afterward.

The application correctly states that “element of design” is defined as “any control system (i.e., computer software, electronic control system, emission control system, computer logic), and/or control system calibrations, and/or the results of systems interaction, and/ or hardware items on a motor vehicle or motor vehicle engine.” 40 C.F.R. § 86.1803-01.

The application then incorrectly argues that a non-certified conversion does not violate the § 7522(a)(3)(A) tampering provision “if the original vehicle/engine parts, including element(s) of design [as defined above] are still operational after a conversion” The statute is a blanket prohibition on removing or rendering inoperative an element of design at any time, not that such actions are permissible if replaced sufficiently to pass an emissions test. The application assumes that if a device or element of design is operational after the conversion (claimed by the application to be demonstrated by passing an I/M or OBD II test), then it has never been removed or rendered inoperative. This assumption is faulty: post-conversion operation is not evidence of lack of removal or of a rendering inoperative of an element of design at some point during the conversion.

The most reasonable reading of the statute and definition together and in context is that if a device or element of design has been removed or rendered inoperative at any time, then the statutory prohibition against tampering has been violated. Use of a non-certified kit does not demonstrate that a device or element of design was neither removed temporarily nor temporarily rendered inoperative during the conversion and then restored in some fashion to an operational state, at least long enough to pass the tests submitted as evidence of operation. Thus, an emissions test cannot constitute evidence that tampering has not occurred or evidence that the emissions standards will continue to be met for the useful life of the vehicle. Accordingly, DAQ rejects as unsupported and untenable the application’s conclusion on page 5 that “. . . after conversion, the subject vehicle will meet the emission standards required for operation of said vehicle on the original fuel, as well as the alternative fuel, as shown by the emissions testing required for vehicle licensing purposes.”

¹ Available at:
http://cfpub.epa.gov/compliance/resources/policies/civil/caa/details.cfm?CAT_ID=&SUB_ID=95&templatePage=10&title=Clean%20Air%20Act%20Mobile%20Source%20Policies%20and%20Guidance.

As far as federal law is concerned, the OEM system originally on a vehicle is certified from the factory, and thus assumed to be in effect and operative throughout the useful life of the vehicle. Accordingly, an emissions test would show that an OEM system is functioning properly over the vehicle's lifetime because that is the way the system was originally intended and designed to operate, provided that it has not been removed or rendered inoperative. However, once that system has been subjected to a non-certified conversion, the new configuration may operate properly, if at all, only intermittently. Thus, there is no guarantee that such a conversion would continue to meet the standards over the useful life of the vehicle, which EPA certification is designed to ensure.

The application also quotes part of § 7522(a)(5) to argue that fuel switching cannot constitute tampering because fuel is not included in the definition of "element of design." This argument is unpersuasive. First, the pertinent portion of § 7522(a)(5) states that once the conversion takes place, the vehicle must comply with § 7521, and the device or element must continue to properly operate.

Because the conversion is not certified (even if the vehicle passes an emissions test), there is no guarantee that compliance and operation will continue for the useful life of the vehicle, which is a fundamental premise of the OEM emissions control system certified by EPA in the first place. As noted above, an emissions test is not evidence that tampering has not occurred. Moreover, the "conversion" referred in subsection (a)(5) clearly refers to certified conversions, for reasons explained above. Otherwise, subsection (a)(5) would become a novel method for circumventing certification requirements.

In sum, EPA has concluded that non-certified conversions constitute tampering. On these issues of federal law, DAQ adopts the reasoning in the pertinent sections of the following documents (and incorporates these documents by reference), in addition to the analysis outlined above:

www.epa.gov/otaq/cert/dearmfr/cis0602.pdf

<http://www.epa.gov/otaq/cert/dearmfr/ccd0516.pdf>

http://cfpub.epa.gov/compliance/resources/policies/civil/caa/details.cfm?CAT_ID=&SUB_ID=95&templatePage=10&title=Clean%20Air%20Act%20Mobile%20Source%20Policies%20and%20Guidance (this link contains links to multiple EPA documents: Memo 1A 6/25/74; Addendum to Memo 1A 9/4/97; Extension of Addendum to Memo 1A Option "3" 3/31/98; Revision to the Addendum to Memo 1A 6/1/98; Extension of Addendum to Memo 1A Groscost letter 5/16/00; Extension to Addendum to Memo 1A Propane Gas Association letter 1/24/02)

57 Fed. Reg. 52912, at 52924 n.1 (Nov. 5, 1992)²

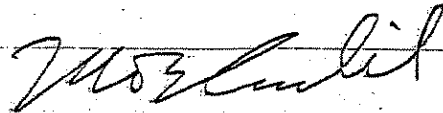
² According to EPA's Air Enforcement Division, the first reference in footnote 1 to 202(a)(5) is a typographical error, evident from the context of the footnote. Instead of 202(a)(5), the proper citation is 203(a)(5).

Page 6

For the reasons outlined above, the arguments in the application regarding the State Implementation Plan and the federal tampering provisions do not demonstrate a basis for claiming the Utah Clean Fuel Tax Credit. Moreover, because DAQ concurs with EPA on these questions, DAQ will not grant the tax credit for an activity that EPA considers unlawful. Thus, the application is denied on that basis as well.

C. Conclusion

For the foregoing reasons, the August 28, 2008 Utah Clean Fuel Tax Credit application is denied.



Sincerely,

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EXHIBIT F

Kyle Lefebvre

From: Stout.Alan@epamail.epa.gov
Sent: Monday, October 06, 2008 7:51 AM
To: Kyle Lefebvre
Subject: Re: CNG Conversions

Attachments: tamper-memo1a.pdf, Conversions -1A.pdf



tamper-memo1a.pdf
(587 KB)



Conversions
-1A.pdf (20 KB)

Kyle,

Thanks for your patience. I'm back and ready to weigh in.

The emission standards we adopted starting in 1996 apply only to new engines. For aftermarket conversions, the only requirement that applies is that no one may "tamper" with a certified engine. The regulations only say that you may not "render inoperative" the emission controls.

For a long time we have used the "interim" approach described in the attached Memo 1A. This is a rather long and difficult treatise, but the bottom line is that you should have some emission measurements to support your belief that the modified engines do not exceed the emission standards to which the engines were originally certified. Switching to natural gas means that PM should not be hard to control. NOx and CO are not automatically better with natural gas, so that will be what you really need to establish. We don't require that you get our approval, but you should have information available to make an adequate demonstration in case anyone asks.

For good measure, I am including a more recent note I sent out regarding nonroad spark-ignition engines used in forklifts. That was geared toward a different set of engines, but it shouldn't be hard to draw the parallel conclusions.

I hope this helps. Let me know if you need to follow up.

Alan

(See attached file: tamper-memo1a.pdf) (See attached file: Conversions -1A.pdf)

"Kyle Lefebvre"
<kyle@twgic.com>
Sent by: "Kyle
Lefebvre"
<kyle@twgic.com>

Alan Stout/AA/USEPA/US@EPA

To

cc

Received Date:
10/03/2008 03:49

CNG Conversions

Subject

PM
Transmission
Date:
10/03/2008
03:49:16 PM

>> <Alexander.David@epamail.epa.gov> 1/12/2009 2:53 PM >>>

Dear Mat and Chris,

We are sorry to have taken so long to get back to you. EPA's office of Air and Radiation, Office of General Counsel and Office of Enforcement and Compliance Assurance had to weigh in on this question before we got back to you. First, I want to state the obvious: the question of whether the taxpayer you refer to is eligible for the state tax credit in Utah is a matter of state law, and nothing EPA says should be interpreted as providing any opinion on the state law question. Second, EPA does not agree that any provision of Utah's State Implementation Plan overrides the provisions of the Clean Air Act. The third point on the taxpayer's petition requires a more detailed response.

The essential question presented to us is whether a 1996 model year gasoline vehicle modified to permit operation on compressed natural gas (CNG) or gasoline must be certified by EPA in order to avoid violating the tampering prohibition of section 203(a)(3)(A) of the Clean Air Act. EPA has previously issued guidance on aftermarket fuel conversions which can be found at <http://www.epa.gov/otaq/cert/dearmfr/cisd0602.pdf>. Within this document, questions 3, 5, 9 and 24 are all relevant to this query. This guidance letter is currently undergoing an internal analysis and revision process, and EPA may refine its policy in the future.

Thank you for your inquiry.

Sincerely

David

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